

Law Enforcement Advisory Board Meeting AUGUST 8, 2018

x denotes presence

X Paul Soptick
Patrick Dunn
X Scott Mackey
X Reed Partridge
Lee Brown
Lt Col Bob Gunja
X Dixie Kaster
X Don Jolley
Tony Carter
Maria Cecilia Ysaac
Terry Zeigler
Tyrone Garner
Irene Caudillo
X Don Ash
Mary Hopkins
Kelli Bailiff
Joan DeMoss
Carol Diehl
Dan Soptic
Jeffry Fewell
X Michael York
Terry Brockman
Curtis Nicholson
X Kevin Steele
David Thaxton
X Lynn Melton

Paul Soptick opened the meeting at 4:02pm

Lt Col Mike York for the Police Department.

Col York mentioned a car fire at 3rd and Parallel with one female deceased.

He talked about a kidnapping of a 9 year old female by the parent tht lost parental control of the youth at 55th and westbrook. The youth was unharmed and all the perps are in custody.

There was a Shawnee Kansas homicide, where the Metro Squad was convened. After review of camera footage and other investigation, the shooting was ruled justified.

Sheriff Ash said he was putting together a steering committee, acting in the same capacity as the jail population committee did when he was elected. He would use people outside the UG, and people from the administrators office, the DA's office and a Mayors pick and others.

They are working on the parking lot behind the Memorial Hall that will have an estimated 250 parking spaces. They are looking at breaking ground for the Juvenile Center in September.

The Sheriff's department is looking into changes in their transport of people to the court's because of the horrible loss of our two deputies.

The Sheriff's Department will graduate 6 deputies on October 4th.

Reed Partridge shared the Payroll Audit Police Department.

INTRODUCTION

BACKGROUND

The purpose of this audit was to review and report on the effectiveness of internal controls over payroll for the Kansas City, Kansas Police Department (KCKPD).

Kansas City, Kansas Police Department

For 2018 the Unified Government (UG) budgeted 499.75 full time equivalent (FTE) positions for the KCKPD. Of those, 372 are sworn law enforcement officers. Also of note, beginning 2018 building security personnel are included in the KCKPD budget. See Table 1.

Table 1
Kansas City Kansas
Police Department
Budgeted Full Time Equivalent Positions (FTE)

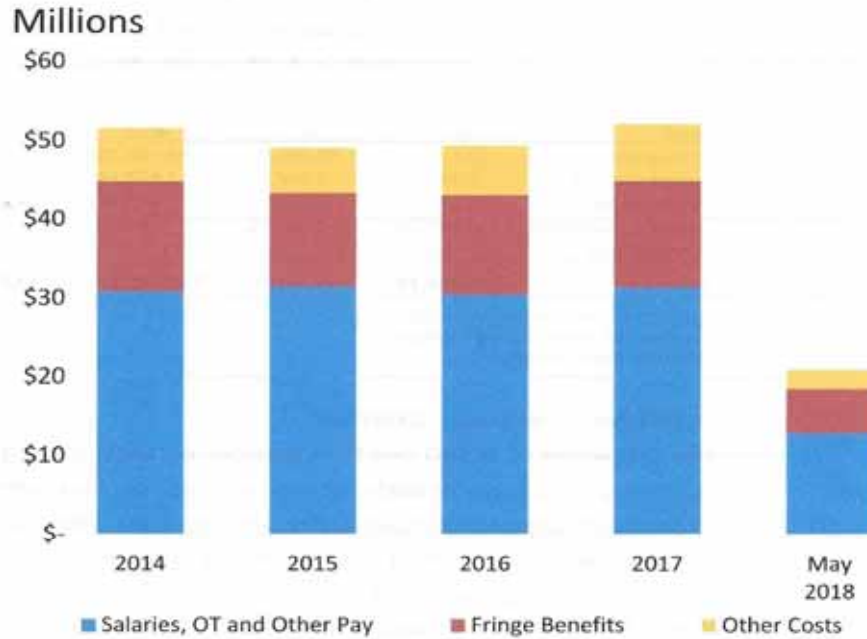
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Police	482.90	479.90	483.50	483.50	474.00
Building Security	-	-	-	-	25.75
Total	482.90	479.90	483.50	483.50	499.75

Source: Unified Government Budget Documents

KCKPD Personnel Costs

Costs for personnel make up the majority of all KCKPD costs. For example, 2017 personnel costs totaled \$44.8 million and represented 86% of all KCKPD costs. Personnel costs include all salaries, overtime, overtime related to court appearances, tuition assistance and out-of-rank pay adjustments. Employer provided fringe benefits included in personnel costs consist of pension, social security, health insurance, workers compensation contributions and unemployment insurance. Figure 1 on the following page compares personnel costs with all other KCKPD costs from 2014 through May 2018.

Figure 1
Kansas City Kansas
Police Department
Personnel and Other Costs



Cost	2014	2015	2016	2017	May 2018
Salaries	30,818,905	31,507,220	30,460,019	31,429,223	12,904,263
Fringe Benefits	13,970,202	11,756,804	12,547,563	13,444,598	5,553,085
Other Costs	6,803,543	5,855,954	6,434,808	7,287,559	2,445,842
Total	\$ 51,592,650	\$ 49,119,977	\$ 49,442,390	\$ 52,161,380	\$ 20,903,191

Source: Unified Government Financial System

Note: Does Not Include Building Security Costs. Salaries include all overtime, tuition assistance and out-rank adjustments.

KCKPD Personnel Costs – Funding Source

The City General Fund is the primary funding source for KCKPD personnel costs. For 2017, the City General Fund supported \$39.8 million in KCKPD personnel costs. Other significant sources of funding included the County General Fund which

supports the KCKPD Dispatch program and the Dedicated Sales Tax Fund. See Table 2 for KCKPD personnel Costs by Funding Source.

Table 2
Kansas City Kansas
Police Department
Personnel Costs by Funding Source

Fund	2014	2015	2016	2017	May 2018
City General	40,474,013	39,063,091	38,748,736	39,842,332	16,224,866
County General	2,935,347	3,048,944	3,123,160	3,489,469	1,427,133
Dedicated Sales Tax	1,185,551	1,015,876	977,264	1,344,400	718,535
Other Special Grants	137,635	124,561	158,422	197,620	86,815
Stimulus Grants	56,561	11,551	-	-	-
Total	\$44,789,107	\$43,264,023	\$43,007,582	\$44,873,821	\$18,457,349

Source: Unified Government Financial System

Note: Does Not Include Building Security Costs.

Differences Due to Rounding

KCKPD Personnel Costs – Overtime

The calculation of KCKPD overtime depends on eligibility and if the employee works under UG policy or union agreement. The Fraternal Order of Police, Lodge #4 represents patrol officers, detectives and sergeants. They earn overtime at one and one-half (1.5) times their regular rate of pay for work performed in excess of 8.25 hours per day. Overtime is calculated essentially in the same manner for KCKPD dispatchers represented by the United Food and Commercial Workers. Like other non-union UG employees, KCKPD employees represented by the American Federation of State, County and Municipal Employees are paid overtime at 1.5 times their salary for work in excess of 40 hours per week.

For 2017 KCKPD overtime totaled \$1,702,704. Of that amount, \$190,535 was related to court appearances. For 2017 overtime represented 5.4% of personnel costs not including fringe benefits when compared to regular salaries, out-of-rank adjustments, tuition assistance and other types of pay. Figure 2 on the following page presents KCKPD overtime costs in relationship with all other salary costs.

Figure 2
Kansas City Kansas
Police Department
Salaries, Other Pay & Overtime



Costs	2014	2015	2016	2017	May 2018
Salaries & Other Pay	29,522,328	29,938,178	28,764,734	29,726,519	12,023,896
Overtime	1,296,577	1,569,041	1,695,285	1,702,704	880,368
Total	\$ 30,818,905	\$ 31,507,220	\$ 30,460,019	\$ 31,429,223	\$ 12,904,263

Source: Unified Government Financial System
 Note: Does Not Include Building Security Costs or Fringe Benefits. Salaries and Other Pay Includes Health Insurance Waiver, Uniform Stipends, Tuition Assistance and Out-of-Rank Adjustments.
 Overtime Includes Costs Related to Court Appearances. Adjustments for overtime costs reimbursed by grants and other law enforcement agencies are not included.
 Differences Due to Rounding

Overtime Reimbursements

Some KCKPD overtime costs are reimbursed by grants or other law enforcement agencies. Examples of overtime reimbursed can include KCKPD officers assigned to Federal Bureau of Investigation (FBI), Drug Enforcement Administration (DEA) drug task forces as well as the Special Traffic Enforcement Program (STEP) funded by the Kansas Department of Transportation. The UG financial system does not specifically track overtime reimbursements. However, reimbursements are estimated to range from approximately 10% - 15% of overtime costs.

AUDIT RESULTS

Timesheets supporting regular payroll are prepared daily and consist of a roster of employees assigned to each program. Employees sign the daily roster and document time worked. Timesheets also record out-of-rank hours worked or reason for absence, such as sick or vacation. Supervisors approve the timesheets and are forwarded to the Public Safety Business Office (PSBO) for review and data entry into the UG payroll system.

Timesheets support each occurrence of overtime. Timesheets supporting overtime costs contain the reason for overtime, the hours of each occurrence and supervisory approval. Like regular timesheets, overtime timesheets are forwarded to the PSBO for processing.

The audit consisted of testing time and attendance records of randomly selected payroll transactions occurring during the audit period for the following:

- Payroll transactions were adequately supported by timesheets
- Timesheets contained supervisory review and approval
- Overtime costs were properly supported and authorized
- Overtime and out-of-grade adjustment were calculated correctly

In the areas tested we found no material instances of non-compliance related to attributes listed above.

MANAGEMENT RESPONSE

The KCKPD, PSBO and Payroll Division reviewed the report and agreed with the conclusions presented. KCKPD noted that some overtime costs are offset by task force and grant reimbursements. As a result, KCKPD explained actual overtime costs are lower than what is reported.