

MEMORANDUM OF TRANSMITTAL



To: Chris McCullion, Chief Financial Officer
Ana Palenzuela, Human Resources Director

From: George J. McGowan, CPA
Director, Office of Audit Services and Management Support

Date: November 5, 2018

Subject: Review of Administrative Leave Use (Report No. 19-03)

In accordance with our annual plan, Audit Services has reviewed the use of Administrative Leave. City Policy and Procedure 808.6 defines Administrative Leave, as follows:

Since Executive Management, Senior Management, Middle Management, Administrative and Professional personnel are paid on an annual salary basis and are not eligible for overtime or compensatory time, employees in these categories (excluding Mayor and Commissioners) may be granted Administrative Leave at the discretion of the Office Head/Division Manager/Department Director. Such Administrative Leave shall be for a period of eight (8) hours or less in any pay period. Anything in excess of eight Chief Administrative Office (8) hours must be approved by the Chief Administrative Officer or designee.

This review consisted of inquiries of City personnel and examinations of supporting documentation. It is substantially less in scope than an audit made in accordance with generally accepted government auditing standards. The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters may have come to our attention that would have been reported to you and our conclusions may have needed to be modified.

We analyzed the use of Administrative Leave for the period between October 2, 2017 and July 31, 2018. In this time period, there were 525 approved requests for Administrative Leave for 108 of 576 eligible employees. The Orlando Police Department utilizes Administrative Leave the most of any department, approving 2,942 hours of leave for 54 employees of the total of 3,980 hours approved Citywide.

We reviewed the approved Administrative Leave and found that employees who are tasked to work either 10 or 12 hours days were granted Administrative Leave in those amounts for the pay periods reviewed. A strict application of City policy to these instances would indicate that these instances violate the restriction to only eight hours or less in any pay period. However, this practice seems acceptable for those who are tasked to work shifts longer than the standard eight hours a day. This leads us to recommend that the Administrative Leave policy be changed to allow

the granting of leave in the increment of one work day (whether of 8, 10 or 12 hours) in a pay period.

In addition, we found just seven instances where an employee was paid Administrative Leave for more than one workday in a pay period. We asked the Payroll section of Accounting to review these cases for any documented reason for these possible policy violations and we were satisfied that these instances were each made for acceptable and allowable reasons. It is the practice of the Payroll section to review each pay period for uses of Administrative Leave and to confirm each case for the proper approvals and adherence to City policy.

We would like to thank the management and personnel of the departments consulted for their cooperation during this follow-up review.

GJM

Attachment

C: Honorable Buddy Dyer, Mayor
 Frank Billingsley, Chief of Staff
 Byron Brooks, Chief Administrative Officer
 Kevin Edmonds, Deputy Chief Administrative Officer
 Deborah Girard, Deputy Chief Administrative Officer
 Jody Litchford, Deputy City Attorney
 Department Directors