City of Gainesville

Office of the City Auditor

Memorandum

To:	David Duda, Director of Technology and Innovation
	Ginny Ahuja, IT Manager Project Management Office
	Diane Wilson, Assistant Finance Director
	Cintya Ramos, Finance Director
	Steve Varvel, Human Resources Interim Director
Cc:	Scott Heffner, Employee and Labor Relations Manager
	Tracy Whiteley, Finance Operations Manager
	Cheryl McBride, GRU Chief People Officer
	Vince Iovino, IT Audit Manager
	Lee R. Feldman, City Manager
	Ed Bielarski, GRU General Manager
	Ginger Bigbie, City Auditor
From:	Patrick Keegan, Senior IT Auditor
Date:	May 10, 2021
Re:	Independent Payroll Recalculation of Overtime Hours Advisory Project

INTRODUCTION

In the fall of 2020 the City Auditor's Office conducted a citywide risk assessment to identify and prioritize higher risks impacting all City operations and services. The results were used to inform and prioritize the Internal Audit Plan. During this time, select legacy system time entry subject matter experts were working with the General Government Enterprise Resource Planning system (ERP) project team to help configure the new ERP payroll system with a scheduled "go live" date of June 28, 2021. This engagement was launched in January 2021, in collaboration with legacy system timekeepers and ERP project team members, to address higher risks around the processing of payroll where overtime hours are applicable.

Payroll processing, including calculation of overtime hours, involves multiple variables that have complex relationships and interdependencies, as shown in a sample agreement workflow in Appendix A, and the detail of payroll overtime scenarios and testing selections in Appendix B. The goals of the new ERP system are to streamline business processes, improve the internal control environment, maximize efficiency, and provide improved reporting capabilities.

OBJECTIVE

The objective of this engagement was to provide an independent comparison of the calculation of employee overtime hours processed in the legacy payroll system and the future ERP payroll system against the expected labor agreement terms to identify non-alignment with the respective City labor agreements.

METHODOLOGY

Internal Audit reviewed the City's seven labor agreements (described below) and identified six in-scope labor agreements. The Fire District Chiefs of the International Association of Fire Fighters agreement[1] is not in scope for this engagement as there are no overtime considerations in the current agreement.

1. *Amalgamated Transit Union (ATU)*
   The current agreement (effective October 1, 2018 – September 30, 2021) and 2019 amendments (dated October 3, 2019) represents Regional Transit System (RTS) employees including, but not limited to, transit operators and fleet mechanics. Overtime considerations include regular pay, in association with overtime, holiday, vacation, paid time off, critical leave bank, injury pay, and sick pay.

2. *Communications Workers of America Supervisory Unit (CWA – Supervisory)*
   The current agreement (effective January 1, 2019 – December 31, 2021) and 2020 amendments represent Gainesville Regional Utilities (GRU) and General Government employees including hourly employees. Overtime considerations include regular pay, in association with overtime, standby, paid time off, vacation, holiday, sick, callback, rest, and double pay.

3. *Communications Workers of America Non-Supervisory Unit (CWA – Non-Supervisory)*
   The current agreement (effective January 1, 2019 – December 31, 2021) and 2020 amendments represent Gainesville Regional Utilities (GRU) and General Government employees, including hourly employees. Overtime considerations include regular pay, in association with overtime, standby, paid time off, vacation, holiday, sick, callback, rest, and double pay.

4. *Fraternal Order of Police (FOP)*
   The current agreement, effective October 1, 2019 – September 30, 2022, represents Gainesville Police Department police sergeants, police corporals, and police officers. Overtime considerations include regular pay, in association with overtime, billable overtime, double, vacation, holiday, optional holiday, and sick pay.

5. *International Association of Firefighters (IAFF)*
   The current agreement (effective October 1, 2018 – September 30, 2021) and amendments (dated November 21, 2019) represent Gainesville Fire Rescue employees, including, but not limited to, fire inspectors and firefighters. Overtime considerations include regular pay, in association with overtime, vacation, holiday, personal hours, firefighter holiday, and sick pay.

6. [1]*Fire District Chiefs of the International Association of Firefighters (FDC-IAFF)*
   The current agreement, effective October 1, 2020 – September 30, 2023, represents Gainesville Fire Rescue district chiefs. This bargaining unit and its respective agreement have no overtime considerations.

7. *Police Benevolent Association (PBA)*
   The current agreement (effective February 1, 2020 – September 30, 2022), amendment (dated May 21, 2020), and contract clarification (signed September 20, 2020) represent Gainesville Police Department police lieutenants. Overtime considerations include regular pay, in association with overtime, billable overtime, double, vacation, holiday, optional holiday, and sick pay.

Internal Audit generated process mapping and formulas for each in-scope labor agreement to calculate expected payroll overtime hours based on agreement terms. A list of pay period scenarios were created that consisted of unique combinations of overtime-impacting payroll events. See **Appendix B** for the detailed list of pay period scenarios.

We used ACL Analytics software to analyze the City's legacy system payroll records with overtime hours for calendar year 2020. We identified pay periods that met the criteria for each payroll overtime scenario and listed them in discrete tables. These tables were used to determine the likelihood of each scenario as they showed how many times a given scenario actually occurred in the prior calendar year. 216 scenarios and sample pay periods were prioritized for testing based upon higher level of complexity and higher number of occurrences of overtime scenarios, and where likelihood of variances in the new ERP system testing environment would be highest.

Once the samples were selected, we performed the following:

- Compared sample scenario results from the legacy payroll system overtime hours calculations with Internal Audit's labor agreements mapping and formulas. Discrepancies were vetted with the Employee and Labor Relations Manager.
- Validated legacy payroll system testing results with legacy payroll system timekeepers.
- Collaborated with the IT Project Management team to input the overtime hours sample scenario pay periods into the new ERP system and compared system overtime hours calculations with Internal Audit's labor agreements mapping and formulas.
- Validated new ERP payroll system overtime hours calculations and exceptions with ERP project management team and legacy payroll system timekeepers.

RESULTS

Of the 216 tests performed, 11 of 115 Legacy payroll system and 30 of 101 new ERP payroll system tests resulted in exceptions. Exceptions were further researched to determine nature and extent of potential problems. All testing exceptions that were potential problems and had identical root causes were combined together into a single exception root cause category. Overall results are summarized below in Table 1.

Table 1

Summary of Testing Results - Overtime Hours Calculations

Payroll System	Total Tested	Total Passed	Total Exceptions Identified
Legacy Payroll System	115	104	11 (5 unique root causes – See Table 2)
New ERP System	101	70	31 (14 unique root causes – See Table 3)

See Appendix C for detailed test results.

Table 2

Legacy Payroll System Exception Root Causes

In 115 tested scenarios, we noted the exception root causes listed below. Internal Audit is working with the Human Resources Employee and Labor Relations Manager to understand the extent and impact of the items below, A1-A5. See the Root Cause Description column for current status. [2]

Legacy Payroll System Exception Root Causes		
Exception Root Cause #	Bargaining Unit(s) Impacted	[2]Root Cause Description
A1	Fraternal Order of Police	Optional holiday hours should not have been included in overtime calculation. *Human Resources is aware of the issue(s). With final direction from the City Manager, the affected unions will be notified in writing of any changes. It is anticipated that any such changes will be implemented coincident with new ERP system 'go-live.'*
A2	Fraternal Order of Police	Employee was not compensated for all overtime hours earned in the pay period tested. *HR is further researching this item.*

A3	Fraternal Order of Police	Employee time card and legacy pay system time entries did not match. *Human Resources is aware of the issue(s). With final direction from the City Manager, the affected unions will be notified in writing of any changes. It is anticipated that any such changes will be implemented coincident with new ERP system 'go-live.'*
A4	Fraternal Order of Police, Police Benevolent Association, CWA – Supervisory	Employee was compensated for more overtime hours than they had earned (per their time card) in the pay period tested. *Human Resources is aware of the issue(s). With final direction from the City Manager, the affected unions will be notified in writing of any changes. It is anticipated that any such changes will be implemented coincident with new ERP system 'go-live.'*
A5	CWA – Non Supervisory	Employee was not compensated for all standby time earned in the pay period tested. *Human Resources is aware of the issue(s). With final direction from the City Manager, the affected unions will be notified in writing of any changes. It is anticipated that any such changes will be implemented coincident with new ERP system 'go-live.'*

Table 3

New ERP System Exception Root Causes
In 101 scenarios, we noted the following exception root causes. See the root cause description column for the current status of the exceptions. [3]

New ERP System Exception Root Causes		
Exception Root Cause #	**Bargaining Unit(s) Impacted**	**[3]Root Cause Description**
W1	Fraternal Order of Police	Double time had not been configured for GPD at the time of testing. *This item has been corrected, configured, tested and passed.*
W2	Fraternal Order of Police	Business training hours were not included in overtime calculations. *This item has been corrected, configured, tested and passed.*

W3	Fraternal Order of Police	Optional holiday hours should not have been included in overtime calculation. *Management indicated this item was configured and tested. Internal Audit has not validated this has been corrected.*
W4	Fraternal Order of Police	The test could not be performed. The new ERP system does not allow compensating for overlapping pay events. *This item has been corrected, configured, tested and passed.*
W5	Fraternal Order of Police, Police Benevolent Association	Employee was simultaneously compensated for holiday hours and awarded holiday hours that were banked for later use. *This item has been corrected, configured, tested and passed.*
W6	Fraternal Order of Police	Employee was awarded with a greater than expected number of holiday hours. *This item has been corrected, configured, tested and passed.*
W7	CWA – Non Supervisory	Employee was not compensated for all overtime hours earned in the tested pay period. *Management indicated this item was configured, tested and passed. Internal Audit has not validated this has been corrected.*
W8	International Association of Firefighters	The test could not be completed. The new ERP system would not allow vacation time entry despite the employee seeming to be assigned to the correct GFR schedule cycle. *Management indicated this item was configured, tested and passed. Internal Audit has not validated this has been corrected.*
W9	International Association of Firefighters	The new ERP system's schedule offset configuration added 8 hours to this employee's pay period rather than subtracting 16 hours, as expected. *Management indicated this item was configured, tested and passed. Internal Audit has not validated this has been corrected.*
W10	Police Benevolent Association	The test could not be completed. The new ERP system would not allow time entry for the entire scheduled pay period. *This item has been corrected, configured, tested and passed.*

W11	CWA – Non Supervisory, CWA – Supervisory	The new ERP system pyramided computation of overtime by counting both the holiday scheduled work and holiday pay towards overtime. *This item was caused by using the incorrect time entry code. Management is addressing this item through timekeeper training.*
W12	CWA – Non Supervisory	The employee sample record was hourly in the legacy system but exempt status in the ERP system because the employee's actual status has changed. No exception noted related to employee status. 83.5 total hours worked for the testing pay period was entered into the ERP system which reflected 83.5 total hours in the system test report. Audit flagged the item as an exception since the exempt status should reflect only 80 hours. *Management indicated this item is working as intended. The exempt employee is only compensated for 80 hours. Internal Audit has not validated the related gross pay calculation for exempt employees, as it is outside the scope of this test of hourly overtime calculations.*
W13	CWA – Non Supervisory, CWA – Supervisory	The test could not be completed. The new ERP system generated an error related to Call Out and Call Out Guaranteed Minimum that prevented submitting the pay period. *This item was caused by differences in time entry processes related to Call Out and Call Out Guaranteed Minimum time entries between the legacy payroll and new ERP payroll systems. This item is working as designed and has been tested and passed.*
W14	CWA – Supervisory	The new ERP system allowed 80 hours of regular pay to be charged on a single day. This would allocate all 80 hours of work to occur during the first week and 0 hours of work to occur during the second week of the pay period. *This item has been corrected, configured, tested and passed.*

CONCLUSION

The City Auditor's Office performed an independent comparison of the calculation of employee overtime hours processed in the legacy payroll system and the future ERP payroll system against the expected labor agreement terms to identify non-alignment with the respective City labor agreements.

Our results are summarized in Table 1, with legacy system and new ERP system testing exceptions summarized in Tables 2 and 3 respectively. See Appendix C – Overtime Pay Period Testing Results for more detail.
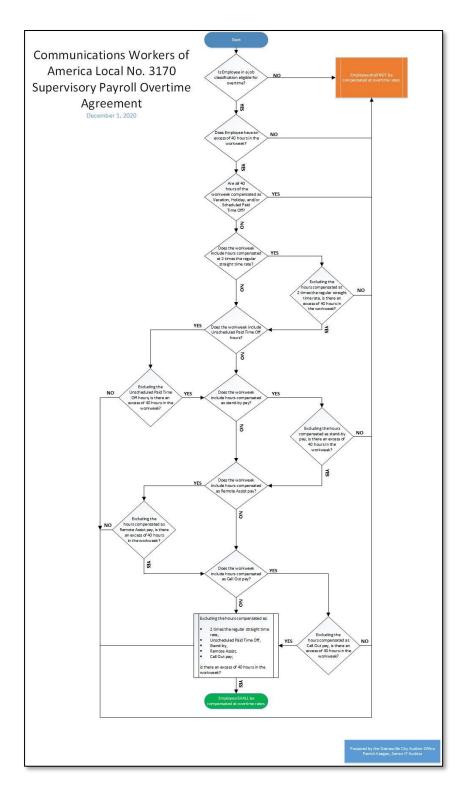
We would like to thank Budget and Finance staff, Human Resources staff, management subject matter experts, and the ERP Project Team for their time, professionalism and cooperation during this engagement. Thanks to collaborative efforts during this value-added engagement, we identified and corrected multiple payroll system exceptions related to the calculation of overtime hours with financial and operational impacts.

GOVERNMENT AND INTERNAL AUDITING PROFESSIONAL STANDARDS COMPLIANCE

We conducted this advisory engagement in accordance with *Generally Accepted Government Auditing Standards* and the *International Standards for the Professional Practice of Internal Auditing*. These standards require that we plan and perform the engagement to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

INTERNAL AUDIT TEAM

Ginger Bigbie, CPA, CFE, City Auditor
Brecka Anderson, CIA, CFE, Assistant City Auditor
Gregory Robeson, CPA, CIA, CFE, Internal Audit Manager
Vincent Iovino, CISA, CRISC, IT Audit Manager
Patrick Keegan, CISA, Senior IT Auditor (Lead Auditor for this engagement)
Diana Ferguson-Satterthwaite, CIA, FCCA, Senior Internal Auditor

The image below is a sample decision tree the Audit team created to document the overtime requirements and restrictions for each bargaining unit's agreement.

APPENDIX B – OVERTIME SCENARIOS

Unique combinations of overtime-impacting pay events for each labor agreement are listed below. A "1" indicates that the pay event had occurred within the pay period for this test scenario; a "0" indicates that the pay event did not occur for this test scenario.

Amalgamated Transit Union (ATU) Scenarios

ATU Scenario #	00	03 or 03NP or 03S	06P	10P	PTOP	PCLBP	18P	11P
1	1	1	0	0	0	0	0	0
2	1	1	0	0	0	1	0	0
3	1	1	0	0	1	0	0	0
4	1	1	0	0	1	1	0	0
5	1	1	0	1	0	0	0	0
6	1	1	0	1	0	1	0	0
7	1	1	0	1	1	0	0	0
8	1	1	0	1	1	1	0	0
9	1	1	1	0	0	0	0	0
10	1	1	1	0	0	1	0	0
11	1	1	1	0	1	0	0	0
12	1	1	1	0	1	1	0	0
13	1	1	1	1	0	0	0	0
14	1	1	1	1	0	1	0	0
15	1	1	1	1	1	0	0	0
16	1	1	1	1	1	1	0	0
17	1	1	0	0	0	0	1	0
18	1	1	0	0	0	0	0	1

Legend	
Code	Description
00	REGULAR PAY
03	OVERTIME 1.5 RATE UNSCHEDULED
03NP	OVERTIME 1.5 RATE UNSCHEDULED - NONPENSIONABLE
03S	OVERTIME 1.5 RATE SCHEDULED
06P	HOLIDAY HOURS
10P	VACATION PAY
PTOP	PAID TIME OFF
PCLBP	CRITICAL LEAVE BANK PAY
18P	INJURY PAY
11P	SICK PAY

Communications Workers of America Supervisory Unit (CWA – Supervisory) Scenarios

CWA-Sup Scenario #	00	03 or 03C or 03CNP or 03NP or 03S or 03SNP	05	PTOP or 10P	06P or 06PW	11P	29 or 29NP	RESTP	02 or 02NP
109	1	1	1	1	1	1	1	0	0
110	1	1	1	1	1	1	0	0	0
111	1	1	1	1	1	0	1	0	0
112	1	1	1	1	1	0	0	0	0
113	1	1	1	1	0	1	1	0	0
114	1	1	1	1	0	1	0	0	0
115	1	1	1	1	0	0	1	0	0
116	1	1	1	1	0	0	0	0	0
117	1	1	1	0	1	1	1	0	0
118	1	1	1	0	1	1	0	0	0
119	1	1	1	0	1	0	1	0	0
120	1	1	1	0	1	0	0	0	0
121	1	1	1	0	0	1	1	0	0
122	1	1	1	0	0	1	0	0	0
123	1	1	1	0	0	0	1	0	0
124	1	1	1	0	0	0	0	0	0
125	1	1	0	1	1	1	1	0	0
126	1	1	0	1	1	1	0	0	0
127	1	1	0	1	1	0	1	0	0
128	1	1	0	1	1	0	0	0	0
129	1	1	0	1	0	1	1	0	0
130	1	1	0	1	0	1	0	0	0
131	1	1	0	1	0	0	1	0	0
132	1	1	0	1	0	0	0	0	0
133	1	1	0	0	1	1	1	0	0
134	1	1	0	0	1	1	0	0	0
135	1	1	0	0	1	0	1	0	0
136	1	1	0	0	1	0	0	0	0
137	1	1	0	0	0	1	1	0	0
138	1	1	0	0	0	1	0	0	0
139	1	1	0	0	0	0	1	0	0
140	1	1	0	0	0	0	0	0	0
141	1	1	0	0	0	0	0	1	0
142	1	1	0	0	0	0	0	0	1

Legend

Code	Description
00	REGULAR PAY
03	OVERTIME 1.5 RATE UNSCHEDULED
03C	OVERTIME 1.5 RATE-CALL OUT
03CNP	OVERTIME 1.5 RATE-CALL OUT - NONPENSIONABLE
03NP	OVERTIME 1.5 RATE UNSCHEDULED - NONPENSIONABLE
03S	OVERTIME 1.5 RATE SCHEDULED
03SNP	OVERTIME 1.5 RATE SCHEDULED - NONPENSIONABLE
05	STANDBY
PTOP	PAID TIME OFF
10P	VACATION PAY
06P	HOLIDAY HOURS
06PW	HOLIDAY-SCHEDULED WORK
11P	SICK PAY
29	CALL-BACK
29NP	CALL-BACK - NONPENSIONABLE
RESTP	REST PAY
02	OVERTIME DOUBLE HOURS
02NP	OVERTIME DOUBLE HOURS - NONPENSIONABLE

Communications Workers of America Non-Supervisory Unit (CWA – Non Supervisory) Scenarios

CWA-NS	Codes								
Scenario #	00 or 01	03 or 03C or 03CNP or 03NP or 03S or 03SNP	10P or PTOP	06P or 06PW	05	11P or 09P	02 or 02NP	29 or 29NP	RESTP
75	1	1	1	1	1	1	1	0	0
76	1	1	1	1	1	1	0	0	0
77	1	1	1	1	1	0	1	0	0
78	1	1	1	1	1	0	0	0	0
79	1	1	1	1	0	1	1	0	0
80	1	1	1	1	0	1	0	0	0
81	1	1	1	1	0	0	1	0	0
82	1	1	1	1	0	0	0	0	0
83	1	1	1	0	1	1	1	0	0
84	1	1	1	0	1	1	0	0	0
85	1	1	1	0	1	0	1	0	0
86	1	1	1	0	1	0	0	0	0
87	1	1	1	0	0	1	1	0	0
88	1	1	1	0	0	1	0	0	0
89	1	1	1	0	0	0	1	0	0
90	1	1	1	0	0	0	0	0	0
91	1	1	0	1	1	1	1	0	0
92	1	1	0	1	1	1	0	0	0
93	1	1	0	1	1	0	1	0	0
94	1	1	0	1	1	0	0	0	0
95	1	1	0	1	0	1	1	0	0
96	1	1	0	1	0	1	0	0	0
97	1	1	0	1	0	0	1	0	0
98	1	1	0	1	0	0	0	0	0
99	1	1	0	0	1	1	1	0	0
100	1	1	0	0	1	1	0	0	0
101	1	1	0	0	1	0	1	0	0
102	1	1	0	0	1	0	0	0	0
103	1	1	0	0	0	1	1	0	0
104	1	1	0	0	0	1	0	0	0
105	1	1	0	0	0	0	1	0	0
106	1	1	0	0	0	0	0	0	0
107	1	1	0	0	0	0	0	1	0
108	1	1	0	0	0	0	0	0	1

Legend	
Code	Description
00	REGULAR PAY
01	REGULAR PAY-NO PENSION DEDUCT
03	OVERTIME 1.5 RATE UNSCHEDULED
03C	OVERTIME 1.5 RATE-CALL OUT
03CNP	OVERTIME 1.5 RATE-CALL OUT - NONPENSIONABLE
03NP	OVERTIME 1.5 RATE UNSCHEDULED - NONPENSIONABLE
03S	OVERTIME 1.5 RATE SCHEDULED
03SNP	OVERTIME 1.5 RATE SCHEDULED - NONPENSIONABLE
02	OVERTIME DOUBLE HOURS
02NP	OVERTIME DOUBLE HOURS - NONPENSIONABLE
05	STANDBY
06P	HOLIDAY HOURS
06PW	HOLIDAY-SCHEDULED WORK
10P	VACATION PAY
PTOP	PAID TIME OFF
11P	SICK PAY
09P	VACATION LIEU SICK LVE PAY
29	CALL-BACK
29NP	CALL-BACK - NONPENSIONABLE
RESTP	REST PAY

Fraternal Order of Police (FOP) Scenarios

FOP Scenario #	00	03 or 03S or 03NP or 03C or 03CNP	02 or 02NP	10P	06P	26P	09P or 11P
19	1	1	1	1	1	1	1
20	1	1	1	1	1	1	0
21	1	1	1	1	1	0	1
22	1	1	1	1	1	0	0
23	1	1	1	1	0	1	1
24	1	1	1	1	0	1	0
25	1	1	1	1	0	0	1
26	1	1	1	1	0	0	0
27	1	1	1	0	1	1	1
28	1	1	1	0	1	1	0
29	1	1	1	0	1	0	1
30	1	1	1	0	1	0	0
31	1	1	1	0	0	1	1
32	1	1	1	0	0	1	0
33	1	1	1	0	0	0	1
34	1	1	1	0	0	0	0
35	1	1	0	1	1	1	1
36	1	1	0	1	1	1	0
37	1	1	0	1	1	0	1
38	1	1	0	1	1	0	0
39	1	1	0	1	0	1	1
40	1	1	0	1	0	1	0
41	1	1	0	1	0	0	1
42	1	1	0	1	0	0	0
43	1	1	0	0	1	1	1
44	1	1	0	0	1	1	0
45	1	1	0	0	1	0	1
46	1	1	0	0	1	0	0
47	1	1	0	0	0	1	1
48	1	1	0	0	0	1	0
49	1	1	0	0	0	0	1
50	1	1	0	0	0	0	0

Legend	
Code	**Description**
00	REGULAR PAY
03	OVERTIME 1.5 RATE UNSCHEDULED
03S	OVERTIME 1.5 RATE SCHEDULED
03NP	OVERTIME 1.5 RATE UNSCHEDULED - NONPENSIONABLE
03C	OVERTIME 1.5 RATE-CALL OUT
03CNP	OVERTIME 1.5 RATE-CALL OUT - NONPENSIONABLE
02	OVERTIME DOUBLE HOURS
02NP	OVERTIME DOUBLE HOURS - NONPENSIONABLE
10P	VACATION PAY
06P	HOLIDAY HOURS
26P	OPTIONAL HOL
09P	VACATION LIEU SICK LVE PAY
11P	SICK PAY

International Association of Firefighters (IAFF) Scenarios

Within the IAFF, there are two distinct types of employees – 40 hour workweek employees (abbreviated here as IAFF 40) and 24 hour shift employees (abbreviated here as IAFF 52). IAFF 40 positions include, but are not limited to, Fire Inspectors and Fire Investigative Services. IAFF 52 are the Firefighters that are scheduled for 24 hour duty shifts followed by 48 hours of off duty.

IAFF 40	Codes				
Scenario #	00	03 or 03NP or 47 or 47NP or BILOT or BILNP	10P	30P	11P
51	1	1	1	1	1
52	1	1	1	1	0
53	1	1	1	0	1
54	1	1	0	1	1
55	1	1	1	0	0
56	1	1	0	1	0
57	1	1	0	0	1
58	1	1	0	0	0

Legend	
Code	Description
00	REGULAR PAY
03	OVERTIME 1.5 RATE UNSCHEDULED
03NP	OVERTIME 1.5 RATE UNSCHEDULED - NONPENSIONABLE
47	FLSA OT PENSIONABLE
47NP	FLSA OT NON PENSIONABLE
BILOT	BILLABLE OVERTIME
BILNP	BILLABLE OVERTIME - NONPENSIONABLE
10P	VACATION PAY
30P	PERSONAL ELIGIBLE HRS
11P	SICK PAY

IAFF 52	Codes				
Scenario #	00	03 or 03NP or 47 or 47NP or BILOT or BILNP	10P	30P or 06F	11P or 09P
59	1	1	1	1	1
60	1	1	1	1	0
61	1	1	1	0	1
62	1	1	0	1	1
63	1	1	1	0	0
64	1	1	0	1	0
65	1	1	0	0	1
66	1	1	0	0	0

Legend	
Code	Description
00	REGULAR PAY
03	OVERTIME 1.5 RATE UNSCHEDULED
03NP	OVERTIME 1.5 RATE UNSCHEDULED - NONPENSIONABLE
47	FLSA OT PENSIONABLE
47NP	FLSA OT NON PENSIONABLE
BILOT	BILLABLE OVERTIME
BILNP	BILLABLE OVERTIME - NONPENSIONABLE
10P	VACATION PAY
30P	PERSONAL ELIGIBLE HRS
06F	FIRE HOLIDAY PAY
11P	SICK PAY
09P	VACATION LIEU SICK LVE PAY

Police Benevolent Association (PBA) Scenarios

PBA	Codes				
Scenario #	00	03 or 03NP or 03C or 03CNP	10P or PTOP	06P or 26P	11P
67	1	1	1	1	1
68	1	1	1	1	0
69	1	1	1	0	1
70	1	1	1	0	0
71	1	1	0	1	1
72	1	1	0	1	0
73	1	1	0	0	1
74	1	1	0	0	0

Legend	
Code	**Description**
00	REGULAR PAY
03	OVERTIME 1.5 RATE UNSCHEDULED
03NP	OVERTIME 1.5 RATE UNSCHEDULED - NONPENSIONABLE
03C	OVERTIME 1.5 RATE-CALL OUT
03CNP	OVERTIME 1.5 RATE-CALL OUT - NONPENSIONABLE
10P	VACATION PAY
PTOP	PAID TIME OFF
06P	HOLIDAY HOURS
26P	OPTIONAL HOL
11P	SICK PAY

APPENDIX C – OVERTIME PAY PERIOD TESTING RESULTS

The tables in this appendix document the results of Internal Audit's testing of the legacy payroll system, the new ERP payroll system, and the number of pay periods in which each scenario occurred in calendar year 2020. Each table has an accompanying Legend that provides a detailed description of the test result.

Sample #	Agreement	Legacy Payroll Results	New ERP Payroll Results	# of Occurences of this Scenario in CY2020
1	ATU	✓	N/T	4,502
2	ATU	✓	N/T	46
3	ATU	✓	N/T	2,020
4	ATU	✓	N/T	71
5	ATU	Y1	N/T	9
6	ATU	N/P	N/P	0
7	ATU	N/P	N/P	0
8	ATU	N/P	N/P	0
9	ATU	✓	N/T	1,651
10	ATU	✓	N/T	8
11	ATU	✓	N/T	782
12	ATU	✓	N/T	8
13	ATU	Y1	N/T	4
14	ATU	N/P	N/P	0
15	ATU	N/P	N/P	0
16	ATU	N/P	N/P	0
17	ATU	✓	N/T	2
18	ATU	✓	N/T	6
19	FOP	N/P	N/P	0
20	FOP	Y1	W1	1
21	FOP	N/P	N/P	0
22	FOP	✓	W1	145
23	FOP	N/P	N/P	0
24	FOP	Y1	W1	1
25	FOP	N/P	N/P	0
26	FOP	✓	W1	27
27	FOP	N/P	N/P	0
28	FOP	A1	W1	55
29	FOP	Y1	W1	11
30	FOP	Y1	W1	193

Legend	
✓	Passed. No exception noted.
N/P	Not tested. No pay periods met the criteria of this scenario in Calendar Year 2020.
N/T	Not tested. This scenario was not tested in Workday as Workday is not calculating overtime for ATU employees.
Y1	Not an exception. The tested pay period is in alignment with the labor agreement, however it included a correction from a prior pay period that erroneously flagged it as meeting the criteria for this overtime scenario.
A1	Exception noted. FOP Optional Holiday was included in overtime calculation. This is not in alignment with the labor agreement. "Said days [employee's Option Days] shall not be used for the purpose of overtime." (Article 10.2 pg 19 lines 12-13)
W1	Exception noted. At the time of testing, Double Time had not been configured for GPD.

Sample #	Agreement	Legacy Payroll Results	New ERP Payroll Results	# of Occurences of this Scenario in CY2020
31	FOP	N/P	N/P	0
32	FOP	✓	W1	10
33	FOP	Y1	W1	11
34	FOP	✓	W2	197
35	FOP	N/P	N/P	0
36	FOP	✓	W5	18
37	FOP	✓	W6	14
38	FOP	✓	✓	137
39	FOP	A1	✓	1
40	FOP	Y1	Y1	41
41	FOP	Y1	Y1	34
42	FOP	Y1	Y1	415
43	FOP	A2	✓	2
44	FOP	A3	✓	53
45	FOP	✓	✓	38
46	FOP	A4	✓	546
47	FOP	A1	✓	3
48	FOP	A1	W3	124
49	FOP	A3	W4	117
50	FOP	✓	✓	2,172
51	IAFF	N/P	N/P	0
52	IAFF	✓	✓	16
53	IAFF	N/P	N/P	0
54	IAFF	✓	✓	3
55	IAFF	✓	✓	44
56	IAFF	✓	✓	53
57	IAFF	Y1	Y1	7
58	IAFF	✓	✓	137
59	IAFF	Y1	Y1	3
60	IAFF	✓	W8	44

Legend	
✓	Passed. No exception noted.
N/P	Not tested. No pay periods met the criteria of this scenario in Calendar Year 2020.
Y1	Not an exception. The tested pay period is in alignment with the labor agreement, however it included a correction from a prior pay period that erroneously flagged it as meeting the criteria for this overtime scenario.
A1	Exception noted. FOP Optional Holiday was included in overtime calculation. This is not in alignment with the labor agreement. "Said days [employee's Option Days] shall not be used for the purpose of overtime." (Article 10.2 pg 19 lines 12-13)
A2	Exception noted. Employee was not compensated for all overtime hours earned in this pay period.
A3	Exception noted. Employee time card and CGI Advantage time entrees do not match.
W1	Exception noted. At the time of testing, Double Time had not been configured for GPD.
W2	Exception noted. Business Training hours were not included in overtime calculations.
W3	Exception noted. FOP Optional Holiday was included in overtime calculation. This is not in alignment with the labor agreement. "Said days [employee's Option Days] shall not be used for the purpose of overtime." (Article 10.2 pg 19 lines 12-13)
W4	Exception noted. This test could not be performed due to Workday's system restrictions on compensating for overlapping pay events.
W5	Exception noted. Employee was simultaneously compensated for Holiday hours and awarded Holiday hours that were banked for later use.
W6	Exception noted. Employee was awarded with a greater-than-expected number of Holiday hours.
W8	Exception noted. This test could not be completed as Workday would not allow vacation time entry despite seeming to be assigned to the correct GFR schedule cycle.

Sample #	Agreement	Legacy Payroll Results	New ERP Payroll Results	# of Occurences of this Scenario in CY2020
61	IAFF	✓	W9	22
62	IAFF	✓	✓	12
63	IAFF	✓	✓	385
64	IAFF	✓	✓	245
65	IAFF	✓	W9	70
66	IAFF	✓	✓	1,635
67	PBA	A4	W5	1
68	PBA	✓	✓	37
69	PBA	✓	W10	2
70	PBA	✓	✓	99
71	PBA	✓	W10	2
72	PBA	✓	✓	84
73	PBA	✓	✓	5
74	PBA	✓	✓	250
75	CWA - NS	N/P	N/P	0
76	CWA - NS	✓	W7	5
77	CWA - NS	✓	✓	27
78	CWA - NS	✓	✓	311
79	CWA - NS	N/P	N/P	0
80	CWA - NS	Y1	Y1	14
81	CWA - NS	✓	✓	44
82	CWA - NS	✓	W11	1,688
83	CWA - NS	N/P	N/P	0
84	CWA - NS	Y1	Y1	11
85	CWA - NS	✓	✓	77
86	CWA - NS	✓	✓	729
87	CWA - NS	N/P	N/P	0
88	CWA - NS	Y1	Y1	36
89	CWA - NS	✓	✓	123
90	CWA - NS	✓	✓	4,303

Legend	
✓	Passed. No exception noted.
N/P	Not tested. No pay periods met the criteria of this scenario in Calendar Year 2020.
Y1	Not an exception. The tested pay period is in alignment with the labor agreement, however it included a correction from a prior pay period that erroneously flagged it as meeting the criteria for this overtime scenario.
A4	Exception noted. Employee was compensated for more overtime hours than they had earned (per their time card) in this pay period.
W5	Exception noted. Employee was simultaneously compensated for Holiday hours and awarded Holiday hours that were banked for later use.
W7	Exception noted. Employee was not compensated for all overtime hours earned in this pay period.
W9	Exception noted. Workday's schedule offset configuration added 8 hours to this employee's pay period rather than subtracting 16 hours, as expected.
W10	Exception noted. This test could not initially be completed as Workday would not allow time entry for the entire scheduled pay period.
W11	Exception noted. Workday pyramided computation of overtime by counting both the Holiday Scheduled Work and Holiday pay towards overtime. This is not in alignment with the CWANS Agreement ("Only... all hours worked or up to 8 hours not worked on a holiday (depending upon whether the employee is full-time or part-time)... shall count as hours worked for the purpose of computing overtime. (Article 15.2 pg 38 lines 29-31 pg 39 lines 1-2).

Sample #	Agreement	Legacy Payroll Results	New ERP Payroll Results	# of Occurences of this Scenario in CY2020
91	CWA - NS	N/P	N/P	0
92	CWA - NS	Y1	Y1	8
93	CWA - NS	A5	✓	52
94	CWA - NS	✓	✓	532
95	CWA - NS	N/P	N/P	0
96	CWA - NS	✓	✓	30
97	CWA - NS	✓	✓	82
98	CWA - NS	✓	W11	3,240
99	CWA - NS	N/P	N/P	0
100	CWA - NS	✓	✓	22
101	CWA - NS	✓	✓	167
102	CWA - NS	✓	✓	1,618
103	CWA - NS	N/P	N/P	0
104	CWA - NS	✓	✓	103
105	CWA - NS	✓	✓	283
106	CWA - NS	✓	W12	10,219
107	CWA - NS	✓	W13	481
108	CWA - NS	✓	✓	441
109	CWA - Sup	N/P	N/P	0
110	CWA - Sup	✓	✓	1
111	CWA - Sup	A4	✓	30
112	CWA - Sup	✓	✓	75
113	CWA - Sup	Y1	Y1	1
114	CWA - Sup	Y1	Y1	6
115	CWA - Sup	✓	Y2	80
116	CWA - Sup	✓	W14	185
117	CWA - Sup	N/P	N/P	0
118	CWA - Sup	✓	✓	4
119	CWA - Sup	✓	W14	41
120	CWA - Sup	✓	✓	105

Legend	
✓	Passed. No exception noted.
N/P	Not tested. No pay periods met the criteria of this scenario in Calendar Year 2020.
Y1	Not an exception. The tested pay period is in alignment with the labor agreement, however it included a correction from a prior pay period that erroneously flagged it as meeting the criteria for this overtime scenario.
Y2	Not an exception. Due to limited time and available resources, Audit was unable to perform this test in Workday.
A4	Exception noted. Employee was compensated for more overtime hours than they had earned (per their time card) in this pay period.
A5	Exception noted. Employee was not compensated for all Standby time earned during this pay period.
W11	Exception noted. Workday pyramided computation of overtime by counting both the Holiday Scheduled Work and Holiday pay towards overtime. This is not in alignment with the CWANS Agreement ("Only... all hours worked or up to 8 hours not worked on a holiday (depending upon whether the employee is full-time or part-time)... shall count as hours worked for the purpose of computing overtime. (Article 15.2 pg 38 lines 29-31 pg 39 lines 1-2).
W12	Exception noted. This employee is in Exempt status and inelligible for overtime, however Workday still appeared to compensate the employee with 83.5 Regular Pay hours.
W13	Exception noted. This test could not be completed as Workday generated an error related to Call Out and Call Out Guaranteed Minimum that prevented submitting the pay period. CWA's Call Out and Call Out Guaranteed Minimum may not be configured in alignment with the CWA Agreements.
W14	Exception noted. Workday allowed 80 hours of Regular Pay to be charged on a single day - this would allocate all 80 hours of work to occur during the first week and 0 hours of work to occur during the second week of the pay period.

Sample #	Agreement	Legacy Payroll Results	New ERP Payroll Results	# of Occurences of this Scenario in CY2020
121	CWA - Sup	Y1	Y1	1
122	CWA - Sup	Y1	Y1	10
123	CWA - Sup	✓	W13	139
124	CWA - Sup	Y1	Y1	342
125	CWA - Sup	N/P	N/P	0
126	CWA - Sup	✓	✓	1
127	CWA - Sup	✓	W13	35
128	CWA - Sup	✓	W11	204
129	CWA - Sup	Y1	Y1	1
130	CWA - Sup	✓	✓	10
131	CWA - Sup	✓	✓	94
132	CWA - Sup	✓	Y2	512
133	CWA - Sup	N/P	N/P	0
134	CWA - Sup	✓	✓	4
135	CWA - Sup	✓	✓	47
136	CWA - Sup	✓	✓	359
137	CWA - Sup	Y1	Y1	1
138	CWA - Sup	✓	✓	23
139	CWA - Sup	✓	W13	163
140	CWA - Sup	✓	✓	1,109
141	CWA - Sup	Y1	Y1	14
142	CWA - Sup	✓	✓	7

Legend	
✓	Passed. No exception noted.
N/P	Not tested. No pay periods met the criteria of this scenario in Calendar Year 2020.
Y1	Not an exception. The tested pay period is in alignment with the labor agreement, however it included a correction from a prior pay period that erroneously flagged it as meeting the criteria for this overtime scenario.
Y2	Not an exception. Due to limited time and available resources, Audit was unable to perform this test in Workday.
W11	Exception noted. Workday pyramided computation of overtime by counting both the Holiday Scheduled Work and Holiday pay towards overtime. This is not in alignment with the CWANS Agreement ("Only... all hours worked or up to 8 hours not worked on a holiday (depending upon whether the employee is full-time or part-time)... shall count as hours worked for the purpose of computing overtime. (Article 15.2 pg 38 lines 29-31 pg 39 lines 1-2).
W13	Exception noted. This test could not be completed as Workday generated an error related to Call Out and Call Out Guaranteed Minimum that prevented submitting the pay period. CWA's Call Out and Call Out Guaranteed Minimum may not be configured in alignment with the CWA Agreements.