



Town of Greenwich

Police Department Side Jobs

Finding and Recommendations
Internal Audit Report



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I. Town of Greenwich – Police Department Side Jobs Audit – Project Overview

Project Overview

A. Background

The Town of Greenwich (hereinafter referred to as the “Town”) engaged CliftonLarsonAllen LLP (hereinafter referred to as “CLA”) to provide internal audit services related to the processes and controls associated with police extra duty/private duty jobs (hereinafter referred to as “Side Jobs”) This review included an assessment of the process for assigning jobs, creating and managing invoices for Side Jobs, and reconciling payments.

B. Project Approach & Tasks

This review included the following project tasks/activities:

1. Review and confirm the police union contracts/agreements from 2019 through 2021 and document the provisions/rules associated with the use of regular, “comp,” overtime and vacation time
2. Obtain institutional knowledge of past practices related to time tracking, accrual processing and how Side Jobs are assigned and tracked
3. Review the processes and controls of time entry, payroll process vacation/extra vacation, time tracking and accruals associated with Side Jobs
4. Confirm how invoices for the Side Jobs are generated
5. Confirm how monies for the Side Jobs are collected
6. Confirm how differences in invoices and monies collected are tracked/monitored
7. Confirm the technologies used to process Side Job invoices
8. Test how officers are assigned to Side Jobs
9. Test invoices generated and monies received transactions
10. Test the accruals processed and tracked
11. Provide management with a report of our findings and recommendations
12. Meet with management to review the results of the report

C. Acknowledgements

CLA would like to thank the Side Job Coordinator and Purchasing Coordinator for their participation, support, on-going dialogue, and feedback during this internal audit.



II. Town of Greenwich – Police Department Side Jobs Audit – Operations Overview

Side Job Overview

Below is a description of the Side Job operations within the Town of Greenwich Police Department:

1. Provisions/Rules associated with use of regular, “comp,” overtime, and vacation
 - a. Officers may take comp time, vacation time, or any other time off in order to work a Side Job
 - i. Sick time cannot be used to work a Side Job
 - ii. Officers are permitted to switch shifts with each other in order to work a Side Job
 - b. Side job hours are not factored into an Officer’s regularly scheduled work week hours/pay and therefore do not lead to overtime hours/pay
 - c. Any sworn officer is eligible to work a Side Job at any time
 - i. Officers working under “light duty” status or those who have been classified as “unable to work due to injury” are not permitted to work Side Jobs
 - ii. Officers are permitted to sign up for a maximum of five (5) future scheduled Side Jobs (not including road races, religious crossing duty jobs, and jobs that have remained unfilled within 48 hours of the job/event start time)
 - d. “Special Officers” are permitted to sign up and work Side Jobs so long as they have maintained an eight (8) hour monthly (96 hours per year) volunteer commitment
 - i. Special Officers are mostly retired Greenwich Police Officers
 - ii. Volunteer hours for these officers include training, crowd control, walking posts, and other shifts
 - Their hours are tracked and monitored continuously by the Traffic section of the police department
 - e. There are currently 152 Officers in Greenwich Police Department

Note: “Blue Payroll” refers to Police Officer extra duty jobs that are charged to other Town Departments or the School District in which rates vary based on the individual officer. Blue Payroll is excluded from this audit.



II. Town of Greenwich – Police Department Side Jobs Audit – Operations Overview

2. Rates

- a. The rates for Side Jobs do not vary by officer rank or seniority; they are set rates for the entire department based on job type
- b. Each job includes a \$5 per hour Administrative fee that generates revenue for the Town of Greenwich General Fund. Annually, the Police Department generates approximately \$400,000 in revenue from Side Jobs. Rates are currently as follows:
 - i. Standard Side Job: \$75/hour with a four (4) hour minimum (funerals and road races have 3-hour minimums, Deer Park Association has been grandfathered into a 2-hour minimum): \$70/hour to the Officer, \$5/hour Administrative fee
 - ii. Crossing jobs: The Police Department currently has three (3) different crossing rates based on location in the Town (traffic) and time of day

Crossing A - \$80	Crossing B - \$90	Crossing C - \$110
Greenwich Country Day – AM	Greenwich Country Day – PM	Eagle Hill School
Brunswick-Maple Crossing	Carmel Academy/Japanese School	Brunswick-King St Crossing
Greenwich Catholic	GCDS Stanwich	Temple Sholom
	Pickwick Plaza	Convent of Sacred Heart
	Greenwich Academy	Greenwich Academy-Lower PM
	Brunswick-Maher Ave	Brunswick Maple PM Friday

c. Vehicles

- i. Vehicles are charged a standard rate of \$25 for every four (4) hours of use on a Side Job
- ii. Vehicle billing is done separately from the billing of time for Side Jobs worked by officers and the process is managed by the Police Department’s Purchasing staff, not by the Side Job Coordinator



II. Town of Greenwich – Police Department Side Jobs Audit – Operations Overview

3. Software

a. POSS – Police Officer Scheduling System

- i. This software is used to manage officer’s schedules, time entry, and pay
- ii. Every two (2) weeks, a POSS export report is sent to Town Payroll for payroll processing
- iii. As of January 2022, the Police Department updated their system to VCS POSS. This a web-based and mobile-compatible scheduling system that offers enhanced officer tracking, a mobile app, and updated scheduling functionality.

b. MUNIS – Fully integrated financial management system

- i. This software is used by the Town Treasury staff to post the revenue from Side Jobs
- ii. The Side Job Coordinator does not currently use MUNIS for invoicing or to manage accounts receivable

c. ADP – Town Payroll software

- i. This software is used by Town payroll staff to process Officer payroll and payments for Side Jobs

d. Microsoft Excel – Spreadsheet software program

- i. The Side Job Coordinator uses Excel to create Side Job invoices and to track invoice payments from customers

e. Adobe Acrobat – PDF (portable document format) file creator

- i. The Excel Side Job invoices are saved as PDF files and sent out to the booking parties (mostly via email, with some physical mail sent out for invoices)

4. Long-term Side Jobs

- a. Long-term Side Jobs are those that reoccur regularly for an extended amount of time (e.g., Jewelry store security)
- b. Greenwich Police Department has approximately 43 long-term Side Jobs at this time
- c. Long-term Side Jobs have a four (4) hour minimum



II. Town of Greenwich – Police Department Side Jobs Audit – Operations Overview

- d. Long-term jobs are managed by different coordinators throughout the Police Department; there are approximately 36 coordinators currently (each coordinator may manage up to 3 long-term Side Jobs)
 - i. These coordinators manage and maintain their own email lists of interested officers (officers are allowed to be on any and all Side Job/long-term Side Job email lists)
 - ii. The “red book” is not used to post long-term Side Jobs (this is a physical, red notebook calendar kept in the Patrol Division Report Room)
 - e. The long-term Side Jobs do not have Side Job agreement forms in place
 - f. The Chief of Police approves long-term Side Jobs in addition with the coordinator
 - g. On a monthly basis, per procedure, Coordinators submit a monthly report (on or before the 15th of the month) to the Commander of the Professional Standards Division, or their designee, identifying by date, every officer that participated on the long term Side Job, the hours that they worked, the total numbers of hours each officer worked, and if a Special Officer participated, the list of regular officers who were offered the job prior to the Special Officer being hired
 - h. On an annual basis, the Chief of Police’s Office validates all long-term Side Jobs and ensures the officers assigned to them are still interested/able to work the job
5. Side jobs sign up process
- a. The Side Job Coordinator maintains an email list of all officers who are interested in working Side Jobs
 - b. The Side Job Coordinator is contacted with a request for a Side Job
 - i. Upon request for the Side Job, the Side Job Coordinator sends the booking party a PDF Side Job agreement form to complete, sign, and return
 - ii. The Side Job Coordinator obtains the signed agreement by the booking party prior to the job occurring
 - c. The Side Job Coordinator logs the job opportunity in the Departments “red book” (red notebook-calendar) and emails his list of interested officers, notifying them of the opportunity



II. Town of Greenwich – Police Department Side Jobs Audit – Operations Overview

- d. If the job is scheduled to occur within 48 hours, officers may reply directly to the email (or call the Side Job Coordinator) and the Side Job Coordinator will manually sign them up in the red book. If the job is scheduled for a future date and time, the officer can sign-up themselves in the red book
 - i. Officers are booked/signed up for Side Jobs on a first-come, first-serve basis. There is no mandatory officer rotation
 - ii. Per interview with the Side Job Coordinator, the Officers have ample opportunities to work Side Jobs and for the most part, any interested officer can obtain Side Job duties
- e. A visual depiction of the Side Job process from sign-up through invoice collection is depicted in the Appendix

6. Time entry related to Side Jobs

- a. When an officer works a Side Job, they are to obtain a completed Side Job Verification Form
 - i. The form is signed by the officer who worked the Side Job and per policy, “every effort shall be made to have an onsite representative of the customer also sign the form”
 - ii. Completed forms are to be turned into the Desk Sergeant within 48 hours of the end of the Side Job. The Desk Sergeant provides the documents to the Side Job Coordinator
 - Officers are permitted to also email a photo of the form to a designated Side Jobs email inbox in order to have their hours logged sooner (resulting in faster payment to the officer). However, the paper form is required before the Side Job Coordinator can create the invoice
 - This paper sheet is used as the “document of record” for the Side Job. When POSS time entries and the sheets are later reconciled, the paper sheet is used as the primary source of record
 - Note: Crossing jobs do not currently have Side Job Verification Forms. The Police Department relies on the officer in working the hours requested for the Side Job as well as the customer themselves to report if any issues occurred (e.g., an officer “no show”)
 - a. The Long-Term Side Job Coordinators regularly check with the Private Schools and other locations when there are snow cancellations or delays that impact a scheduled Side Job. They then notify the Side Job Coordinator.



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- b. The Side Job officer, or supervisor, logs the officer’s time into POSS. If the officer is entering, the time entry shows as a “request” for a specific job with specific number of hours and date
- c. A supervisor or the Side Job Coordinator reviews the POSS entry and reconciles it against the paper Side Job Verification Form (if there is a discrepancy, the POSS entry is edited to reflect the paper document). The job is then electronically approved in POSS and ready to be included in payroll
- d. Additionally, every other Monday morning, the Side Job Coordinator reviews all Side Job Verification Forms against POSS to confirm all are correct

7. Payroll related to Side Jobs

- a. Officers are paid for their time on a Side Job regardless of whether the booking party (customer) has paid the Town
- b. Every two (2) weeks, the Police Department exports a POSS payroll file to the Town Payroll Department for processing
- c. The Town Payroll Department does not cut a separate check for Side Job payments; officers are paid for the hours as part of their regular payroll check

8. Side job billing and collection process

- a. Side jobs are billed twice monthly
 - i. Jobs performed during days 1-15 of the month in the first billing cycle
 - ii. Jobs performed day 16 to month end in the second billing cycle
- b. At the beginning of each month, the Side Job Coordinator sorts all paper Side Job Verification Forms by company, date, and time
 - i. Each occurrence is then entered into Excel manually as an invoice and saved with the date
 - The Side Job Coordinator uses Excel to create invoices for Side Jobs (these are later made into PDF files before being emailed or mailed out)



II. Town of Greenwich – Police Department Side Jobs Audit – Operations Overview

- ii. After all invoices are generated, the Side Job Coordinator totals the number of invoices against paper Side Job Verification Forms to ensure none are missed
 - iii. Invoices are then sent out through email or physical mail
- c. Payments are made via check to the “Town of Greenwich” and are mailed directly to the Police Department (“care of Side Job Coordinator”)
 - i. Customers are also permitted to bring cash payments to the Police Department directly, although this is not encouraged. In these instances, the Side Job Coordinator creates a receipt, deposits the cash immediately, and turns the receipt into Town Treasury
 - ii. Currently, there is one (1) customer, Altice USA, formerly Cablevision/Optimum, that pays the Town via EFT. These payments are made directly to the Town and Town Finance makes a copy of the fund transfer and sends to the Side Job Coordinator to reconcile his invoices and receipt
- d. The Side Job Coordinator typically scans checks daily (the Police Department has a bank check scanner)
- e. The Side Job Coordinator will create a receipt for checks and EFT payments received and a copy of the deposit confirmation and provides both to Treasury. Only at this time, is Town Finance/Treasury notified of the revenue obtained from Side Jobs. Treasury posts the revenue in MUNIS
- f. It was noted that there are no late policies or late fee program in place for customers at this time. Per interview with the Side Job Coordinator, some checks are sent late and there are some customers that are particularly more delinquent than others (e.g., Verizon)
- g. Payments are tracked in the Side Job Coordinator’s Excel sheet
 - i. In instances where a payment is short, the Side Job Coordinator will contact the customer directly to confirm the balance
 - ii. In instances where invoices have been overpaid, the Side Job Coordinator will return the check to the customer and ask that a new check be written for the correct amount



II. Town of Greenwich – Police Department Side Jobs Audit – Operations Overview

9. Vehicle billing and collection process

- a. Officers who work vehicle Side Jobs provide the Account Clerk with a paper invoice upon completion of the job
 - i. The invoices denote either a full days' vehicle use (anything over 4 hours, per policy), or a half days' use (4 hours or less)
- b. At the beginning of each month, the Account Clerk uses Excel to create invoices for vehicle Side Jobs
 - i. The Account Clerk will mail or email completed invoices as PDF files to the customer
- c. Payments are made via check to the "Town of Greenwich" and are mailed directly to the Police Department
- d. Typically, on Mondays, the Account Clerk deposits the vehicle check payments to the bank
 - i. She retains copies of the checks and deposit receipts for three (3) months



III. Town of Greenwich – Police Department Side Jobs Audit – Controls Finding and Recommendations

Overall Audit Conclusion

CLA determined an overall audit rating of “Needs Improvement” for the audit of the Police Department Side Jobs. While the Department was able to provide most of the necessary audit documentation and passed the audit testing, several potential areas of risk were identified.

Control Findings and Recommendations

CLA identified and reviewed the Police Side Job processes and controls. The findings and recommendations below were noted in conjunction with our transaction testing analysis.

1. **Finding** – A financial management system is not used for the billing or collections of Side Jobs

- a. Invoices for both police officer Side Duty Jobs and vehicle Side Jobs are generated using Excel spreadsheets
 - i. The Excel sheets used are limited to the Side Job Coordinator and Account Clerk in the Police Department; there are no individuals who can back-up these processes
 - ii. Additionally, the Town is unaware at any point in time, what the outstanding customer balance is as it relates to Police Department Side Jobs; the financial system does not maintain this information which can create a risk
- b. Invoices are created and payments are tracked entirely outside of the Town’s financial management system
 - i. This is a manually intensive process that has limited true financial controls in place

1. **Recommendation** – Consider using MUNIS to create and issue the invoices for police Side Jobs and vehicles

- a. The Town should secure/setup an account for the Police Side Job Coordinator and Account Clerk and train them in the MUNIS accounts receivable/billing module so they can produce invoices directly out of the Town’s integrated financial management system
- b. Revenues can be immediately updated in the software; both the Police Department and Town Treasury will have access to view any outstanding customer balances



III. Town of Greenwich – Police Department Side Jobs Audit – Controls Finding and Recommendations

- i. In addition, delinquent customers/vendors can be flagged (and departments throughout Town who use shared customers/vendors can view)

2. **Finding** – Vehicle billing is done separately from Side Jobs

- a. At this time, the vehicle billing is managed entirely separately from the Side Job billing (even if the two Side Job bookings are related, e.g., an officer and a vehicle at the same site on the same date and location)
- b. These processes are managed by two (2) different staff members (the Side Job Coordinator and an Account Clerk) in the Police Department; they do not currently back each other up or share files/billing data

2. **Recommendation** – Consider consolidating vehicle and Side Job billing into a single bill and process (including a shared system)

- a. The Police Department should consider uniting these two (2) billing processes into a single invoice process that results in a single invoice for all Side Job services (officer duty and vehicle)
 - i. MUNIS billing module should be considered as the technology to create and manage invoices
- b. The Police Side Job Coordinator and Account Clerk can then serve to back each other up as needed

3. **Finding** – No late fee and collections policy for customers

- a. The Greenwich Police Department does not have a late fee in place for customers who do not pay in a timely manner
- b. Without a policy in place, customers are more likely to pay at their convenience or leisure which makes tracking and reconciling more difficult for the Side Job Coordinator
 - i. Our tests showed significant delay in payments from several customers, with more than 25 customers having payments to the Police Department delayed over a year (see Appendix)
- c. In addition, because Officers are paid for Side Jobs regardless of the customer’s payment(s), the Police Department is essentially funding the payroll “in advance”
- d. Based on our discussions with the Side Job Coordinator, the following totals represent approximate remaining total outstanding payments for the past five (5) years:



III. Town of Greenwich – Police Department Side Jobs Audit – Controls Finding and Recommendations

- i. 2016: \$4,830
- ii. 2017: \$6,510
- iii. 2018: \$1,120
- iv. 2019: \$350
- v. 2020: \$8,625 (mostly from a single customer, Verizon) Note: As of January 2022, the Verizon balance has been paid
- vi. 2021: \$124,575 (as of 11/5/2021) (Note: the 2021 total does not include August through December invoices)
 - Our tests showed several customers with significant outstanding balances owed to the Police Department for Side Jobs (average invoice of \$4,000). The Appendix of this report includes a depiction of the most delinquent Side Job customers

3. **Recommendation** – Consider instituting a late fee policy and procedures for managing Side Job collections

- a. The Police Department and Town should consider instituting a late fee/penalty for payments not received within 30 to 45 days (This should be based on the Town’s standards)
 - i. This may result in less delinquent customers for the Police Department
- b. A late fee charge/penalty may be an opportunity for increased revenues for the Police Department/Town
- c. The collection policy should establish ground rules on how to handle outstanding customer invoices
 - i. Confirmation of when customers need to pay invoices by
 - ii. Confirmation that Side Jobs will only be provided to customers in “good standing”
 - iii. Confirmation of how late fees will be applied

4. **Finding** – There is no review or confirmation of customer status prior to accepting a Side Job

- a. Currently, the Police Department does not confirm if the booking party (customer) has any outstanding monies owed to the Town prior to accepting the Side Job



III. Town of Greenwich – Police Department Side Jobs Audit – Controls Finding and Recommendations

- i. Although the Side Job Coordinator is generally aware of problematic, or late customers, there is no formal protocol for how to handle customers who owe the Town monies
 - b. The Police Department does maintain a list of red book jobs that they will not accept because the customers have outstanding balances that have been open for an extended amount of time (but this is not formally defined)
 - i. Per our interviews with the Side Job Coordinator, the list is not based on a dollar threshold of monies owed but rather, based on time (e.g., a customer that has an outstanding balance from previous year)
- 4. **Recommendation** – Confirm there are no monies owed to the Town of Greenwich prior to accepting a Side Job request
 - a. On a monthly basis, the Town’s Finance Department should circulate a list of customers that have open balances/monies owed to the Town of Greenwich
 - b. The Police Department should not accept Side Job requests from parties with monies owed over 90 days to the Town
 - c. It should be noted that through MUNIS, the Town may flag, or indicate that an existing vendor/customer is not to be used by adding a note to their file or flagging them as delinquent
- 5. **Finding** – Long-Term Side Jobs do not have agreement forms
 - a. At this time, there are no formal agreements or signed documents between the booking party and the Greenwich Police Department for the booking of Long-Term Side Jobs
 - b. There is no documented agreement that dictates the payment requirements for Long-Term Side Jobs
 - i. Some long-term Side Job customers were noted as being very delinquent (beyond a year)
- 5. **Recommendation** – Consider implementing an annual-based agreement for Long-Term Side Jobs
 - a. The Police Department should consider establishing annual (or semi-annual agreements) for the Long-Term Side Jobs to formally document the job, agreement details, confirm use of subcontractors, assigned Officer(s), etc.
 - b. Payment and collection policy details should be included in this document



III. Town of Greenwich – Police Department Side Jobs Audit – Controls Finding and Recommendations

6. **Finding** – Timeliness of Bank Deposits

- a. Based on our review, bank deposits (check scans) may not have always been performed in a timely manner. Some test samples showed over a week delay in the check date and date of deposit. (Note: Currently the date the check was received is not recorded, so CLA’s review was based on a comparison of the date the check was written and date of deposit)
 - i. It is likely that these possible delays were a result of the Side Job Coordinator being out of office. There is currently no backup person who performs the deposit in his absence
- b. Per the Town Circular #9609, all departments/divisions within the Town are required to deposit collections of cash, checks, and money orders which equal or exceed \$500, daily. Collections less than \$500 may be held until receipts accumulate to \$500 or on Friday of each week

6. **Recommendation** – Align bank deposit frequency with requirements of Town Circular #9609

- a. Bank deposits should occur, at a minimum, on a weekly basis
- b. Collections greater than or equal to \$500 (nearly all Side Job payments) should be deposited daily
- c. The Police Department should identify 1-2 backup personnel to perform the bank deposit when the Side Job Coordinator is out of office to ensure the deposit can always be performed daily
- d. The Police Department may wish to record the dates checks and payments are received so they can better track the time between receipt of payment and deposit to bank



Management Comments

CLA obtained management comments from the Town of Greenwich Police Department in response to the control findings and recommendations. The following comments were provided directly from the Chief of Police and Deputy Chief, Administrative & Professional Standards.

1. **Agreed (Qualified)**

- Specifically, the MUNIS receivable / billing module is unfamiliar to the General Services staff. Still, we can easily adopt the new process if it operates similarly to the other MUNIS modules. The General Services staff is very familiar with MUNIS and find it to be a highly functional product.

2. **Agreed (Qualified)**

- Currently, the two items have been separated for specific accounting purposes. Salary and equipment rental have separate account lines for deposit. Under our current billing process, a single invoice would require the Side Job Coordinator to analyze EVERY payment to determine the correct account to split into their respective accounts. Assuming the MUNIS billing system has the capability to split invoice payments across multiple line items, we agree with this recommendation to consolidate invoices.

3. **Agreed**

- We agree but will defer to accounting experts to establish the appropriate penalties. Please consider that vendor invoicing can be as little as a single \$225.00 invoice to hundreds of thousands of dollars per month for a vendor. Examples of this are with the various utility companies. We believe a flat dollar fee will not be as effective in ensuring prompt payment.

4. **Agreed**

- The Side Job Coordinator's informal practice has been to produce such a list, but it has not been enforced consistently. Adopting the formal policy of creating a banned vendor list would be tied to adopting MUNIS billing module and be maintained by finance. If the MUNIS billing is not adopted, an in-house policy can be made at the department level and enforced.



III. Town of Greenwich – Police Department Side Jobs Audit – Controls Finding and Recommendations

5. **Agreed**

- We currently have contract and policy language covering Long-Term side jobs. The policy is due for review and the inclusion of this recommendation is easily achieved once the penalties policy is adopted.

6. **Agreed (Qualified)**

- The General Service Section follows the Town's policy on bank deposits, but personnel schedules and mail delivery often impact timing. During the auditors' testing window, one of those exceptions may have affected a timely bank run. The General Service Section works as a team and frequently supports one another to ensure timely deposits.

CONCLUSION

The adoption of MUNIS as the billing system would directly impact the implantation of several other recommendations and the implementation schedule. I foresee no issues in adopting all the **Agreed** upon recommendations before January 2023.



IV. Town of Greenwich – Police Department Side Jobs Audit – Controls Testing

Police Department Side Job Testing

As part of this audit, CLA tested the Side Job activities within the Police Department for the fiscal year 2021 and through August of fiscal year 2022. For each control, CLA assessed the control for effectiveness and provided an audit conclusion of “Satisfactory,” “Needs Improvement,” “Unsatisfactory,” “Inconclusive,” or “Not Applicable.”

Audit Conclusion Key	
Conclusion Rating	Rating Calculation/Logic
Satisfactory	85-100% of the samples selected for testing passed the test criteria with no exceptions
Needs Improvement	50% - 85% of the samples selected for testing passed the test criteria with exceptions
Unsatisfactory	50% -85% of the samples selected for testing did not pass test criteria; exceptions were noted
Inconclusive	Audit test files and/or supporting documents were not available during testing; unable to conclude on testing results
Not Applicable	Testing was not applicable for the selected control

Summary test results are on the following pages. Tests include:

1. Red Book Jobs
2. Long Term Jobs
3. Vehicle Billing
4. Monthly Reporting
5. Payment Tracking



IV. Town of Greenwich – Police Department Side Jobs Audit – Controls Testing

1. Red Book Jobs

#	Control Test	Results 2020-2021
RBJ.1	Job was posted in accordance with policy	Satisfactory
RBJ.2	Side Job Verification Forms agree to the invoices	Satisfactory
RBJ.3	Officer was paid correctly	Satisfactory
RBJ.4	Side Job Agreement was completed and signed	Satisfactory
RBJ.5	Customer payment agrees to invoice	Satisfactory



IV. Town of Greenwich – Police Department Side Jobs Audit – Controls Testing

Summary findings

Based on an approximately *Daily* frequency of process, CLA selected a sample of 20 payments paid to the Police Department to verify the accuracy and implementation of the red book Side Job agreements signed during the 2020-2021 year. Of the 20 invoices selected, we noted the following:

- a. Of the 20 instances, 19 jobs were posted in the Red Book (RBJ.1)
 - i. For one (1) Side Job, the customer was hired as a subcontractor of an existing long-term Side Job. As a result, the job was not posted in the red book. (Policy does not require long-term Side Jobs to be posted in the red book).
- b. Of the 20 instances, 14 jobs were communicated via email to all employees on the Side Job email list (RBJ.1)
 - i. For six (6) red book job instances, the email could not be provided evidencing communication to all officers on the email list. Note: This is not required by policy, this is an enhancement.
 - ii. Three (3) of these jobs were handled “after hours” by the Desk Sergeant. The Desk Sergeant does not have access to the Police Side Job Coordinator’s email list; therefore, no email was sent out. The jobs were only posted in the book. Policy was adhered to.
- c. Of the 20 instances, all were invoiced accurately based on the Side Job Verification Forms submitted (RBJ.2)
- d. Of the 20 instances, all Officers were paid correctly per the Side Job agreement and submitted Side Job Verification Forms (RBJ.3)
- e. Of the 20 instances, 15 jobs were completed after a Side Job Agreement was signed (RBJ.4)
 - i. For three (3) Side Jobs, no Side Job agreement was collected.
 - ii. For two (2) Side Jobs, the customer was hired as a subcontractor of a long-term Side Job. As a result, no Side Job Agreement was collected. (Side job agreement forms are not required for long-term Side Jobs).
- f. Of the 20 instances, 18 jobs were paid by the customers accurately based on invoices provided to the customer (RBJ.5)
 - i. For two (2) instances, the customer had not yet paid the Police Department as of the audit date, therefore payment cannot be reconciled.



IV. Town of Greenwich – Police Department Side Jobs Audit – Controls Testing

2. Long Term Jobs

#	Control Test	Results
		2020-2021
LTJ.1	Side Job Verification Forms agree to the invoices	Satisfactory
LTJ.2	Officer was paid correctly	Satisfactory
LTJ.3	Correct crossing rate was charged	Satisfactory
LTJ.4	Customer payment agrees to the invoice	Satisfactory



IV. Town of Greenwich – Police Department Side Jobs Audit – Controls Testing

Summary findings

Based on an approximately *Daily* frequency of process, CLA selected a sample of 20 payments paid to the Police Department to verify the accuracy and implementation of the long-term Side Jobs executed during the 2020-2021 year. Of the 20 invoices selected, we noted the following:

- a. Of the 20 instances, 17 jobs were invoiced accurately per the Side Job Verification Forms submitted (LTJ.1)
 - i. Three (3) of the instances were crossing Side Jobs, where no Side Job Verification Forms are required (per policy)
- b. Of the 20 instances, all officers were paid as agreed per the Procedure for Police Side Jobs document and Side Job Verification Forms submitted (LTJ.2)
- c. Of the 20 instances, three (3) jobs were crossings. For all three (3) selections, the appropriate crossing rate was charged (LTJ.3)
- d. Of the 20 instances, all jobs were paid by the customers accurately based on invoices provided to the customer (LTJ.4)



IV. Town of Greenwich – Police Department Side Jobs Audit – Controls Testing

3. Vehicle Billing

#	Control Test	Results
		2020-2021
VB.1	Customer Was Billed Correctly	Satisfactory
VB.2	Customer Payment Was Accurate	Satisfactory

Summary findings

Greenwich Police Department receives requests to use their vehicles as a part of both long-term and red book Side Jobs. Due to the infrequent nature of these requests, CLA selected all instances (19) in which they occurred over the 2020-2021 time period. We noted the following:

- a. 17 instances occurred where the vehicle billing accurately agreed to the vehicle invoices (VB.1)
 - i. Of the 19 instances of vehicle use, one (1) instance occurred where a vehicle invoice was lost. The customer was not charged for the vehicle used.
 - ii. Of the 19 instances of vehicle use, one (1) instance occurred in which a customer was charged a full day rate, when they should have been charged for a half day.
- b. Of the 19 instances, 18 all jobs were paid by the customers accurately based on invoices provided to the customer (VB.2)
 - i. Of the 19 instances, one (1) customer has not paid for the vehicle used.



IV. Town of Greenwich – Police Department Side Jobs Audit – Controls Testing

4. Monthly Reporting

#	Control Test	Results
		2020-2021
MR.1	Monthly reporting was performed by the Long Term Side Job Coordinator	Satisfactory

Summary findings

Per policy, Coordinators of Long-Term Side Jobs must submit a monthly report to the Commander of the Professional Standards Division. CLA selected five (5) instances where the monthly report should have been submitted to validate the correct information was included.

- a. Of the five (5) instances, all reports were provided and contained all information necessary as specified in the Procedure for Police Side Jobs document (MR.1).
 - i. For one (1) report, the Side Job Monthly Report was not filled out by the Sergeant. Instead, notes listing out the hours and days worked by each officer on the Side Job was attached to the Report.



IV. Town of Greenwich – Police Department Side Jobs Audit – Controls Testing

5. Payment Tracking/Outstanding Invoices

Summary findings

The Greenwich Police Department tracks all invoices sent out and checks received for red book and long-term Side Jobs. CLA inspected the document (Excel workbook) to determine the status of Side Job payments and to identify any patterns in a lack of payment/delinquencies. Due to the timing of the audit, outstanding invoices dated after August 1st, 2021 were not taken into consideration. Refer to the Appendix for all charts referenced.

- a. 32 companies currently have outstanding invoices with the Police Department (Refer to Appendix A for the breakdown by company)
 - i. Of the 32 instances, Verizon has the most outstanding invoices with seven (7). The total balance due for these seven (7) invoices is \$68,925. As of 2/8/22, the balance has been reduced to \$15,000
 - ii. On average, the companies with open balances due to Greenwich Police Department owe \$4,376.88, for a total of \$140,060 in money owed to the Police Department.
- b. CLA noted the 25 longest gaps between the date the invoice was sent for a job performed and the date it was paid to the Department. (Refer to Appendix B for the breakdown by instance)
 - i. Of the 25 instances, Verizon and Site Wireless accounted for nine (9) of the longest gaps in payment. The average time for the customer to pay in these instances is 655 days.
 - ii. Of the 25 instances, the average number of days it took for invoices to be paid was 567 days.



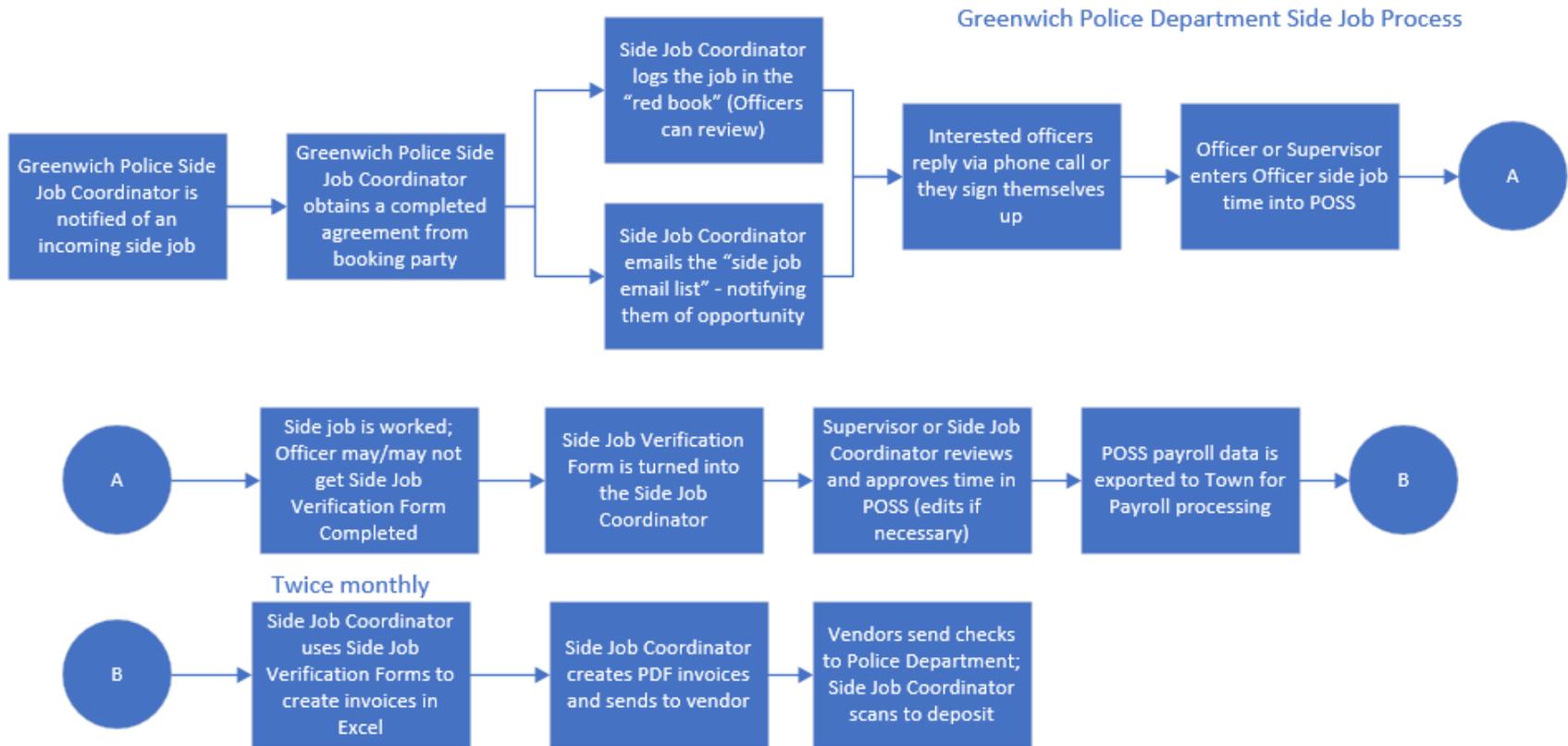
V. Town of Greenwich – Police Department Side Jobs Audit – Appendix

Interview List

As part of this audit, the following individuals were interviewed:

1. Bill Paul – Police Department Side Job Coordinator
2. Debbie DeLuca – Police Department Account Clerk
3. Natasha Yemets – Treasurer

Side Job Process Flow



V. Town of Greenwich – Police Department Side Jobs Audit – Appendix

Appendix A

The table below identifies all outstanding invoices as of November 5th, 2021. Due to the billing cycle, no invoices dated after August 1st, 2021 are considered past due in this chart. CLA met with the Police Department on February 8, 2022 and updated the outstanding balances as of present.

Companies with Outstanding Invoices	Outstanding Invoices	Outstanding Amount as of 11/5/2021	Outstanding Amount as of 2/8/2022
BELLE HAVEN CLUB	3	\$ 5,925.00	PAID
BEN WILSON	1	\$ 375.00	PAID
BURNS CONSTRUCTION	1	\$ 2,250.00	\$ 3,075.00
CASTIGLIONE'S FUNERAL HOME	1	\$ 450.00	PAID
CHENANGO EXCAVATION	3	\$ 2,695.00	\$ 2,695.00
DIPIETRO CONSTRUCTION	1	\$ 1,200.00	\$ 1,200.00
DURANTE Jr LANDSCAPE	2	\$ 5,100.00	\$ 5,100.00
FCC	3	\$ 2,737.50	PAID
FRANK PITASSI, LLC	3	\$ 1,715.00	\$ 1,715.00
FRED DECARO	1	\$ 350.00	\$ 350.00
GREAT ESTATES/GEORGIA KORNUK	1	\$ 700.00	\$ 700.00
GREENWICH POLO CLUB	1	\$ 1,500.00	\$ 1,500.00
GREENWICH TAVERN LLC	1	\$ 600.00	\$ 600.00
HARVEST TIME CHURCH	4	\$ 3,525.00	PAID
HUGH O'KANE ELECTRIC	2	\$ 6,825.00	PAID
JEANETTE WALLACE	1	\$ 300.00	PAID
M RONDANO INC	1	\$ 600.00	PAID
MECO CO INC	1	\$ 300.00	PAID
MICHELE TESEI	1	\$ 280.00	\$ 280.00
MTM CONSTRUCTION GROUP	2	\$ 2,325.00	\$ 2,325.00
NEW ENGLAND LAND CO	1	\$ 300.00	PAID
OPTIMUM/ALTICE	1	\$ 7,500.00	\$ 5,700.00
PAT MILLER	1	\$ 300.00	\$ 300.00
PHOENIX COMMUNICATION	1	\$ 600.00	PAID
PMC CONSTRUCTION	1	\$ 280.00	\$ 280.00
RANDALL FEDA	1	\$ 300.00	PAID
SEBASS EVENTS	1	\$ 975.00	\$ 3,675.00
SHORELANDS ASSOCIATION	1	\$ 1,800.00	\$ 900.00
SOTHEBY'S REALTY	1	\$ 600.00	\$ 600.00
STEVE SCHMIDT	1	\$ 840.00	\$ 840.00
VERIZON	7	\$ 68,925.00	\$ 15,000.00
VITTI CONSTRUCTION	3	\$ 17,887.50	\$ 25,950.00



V. Town of Greenwich – Police Department Side Jobs Audit – Appendix

Appendix B

The table below identifies Invoices that were outstanding for the longest period of time as of November 5th, 2021. Date indicates the date the invoice was sent out, and the deposit date is the date the invoice was paid.

	Invoice #	Date	Customer Name	Deposit Date	Invoice Amount	Days to Pay
1	2454	2/26/2018	SITE WIRELESS	9/8/2020	\$ 560.00	925
2	2496	3/8/2018	SITE WIRELESS	9/8/2020	\$ 1,120.00	915
3	2571	3/22/2018	SITE WIRELESS	9/8/2020	\$ 1,120.00	901
4	2578	3/23/2018	ELIZABETH KAMINSKI	8/11/2020	\$ 840.00	872
5	2892	6/12/2018	SITE WIRELESS	9/8/2020	\$ 280.00	819
6	3227	8/31/2018	WALSH AND SONS PAVING AND EXCAVATING INC	5/29/2020	\$ 3,990.00	637
7	1193	5/8/2017	MILLER MOTOR CARS	1/4/2019	\$ 280.00	606
8	1381	6/12/2017	ANDREW STACKPOLE	2/8/2019	\$ 280.00	606
9	2017	11/22/2017	HIRSCH INC	6/28/2019	\$ 560.00	583
10	1498	7/10/2017	VERIZON	2/8/2019	\$ 3,780.00	578
11	2018	11/22/2017	F&G CONSTRUCTION	4/5/2019	\$ 560.00	499
12	1797	9/27/2017	OLIVIA BROOKS ALLAN	1/18/2019	\$ 280.00	478
13	1314	6/5/2017	WATERCRESS SPRINGS ESTATE SALES	9/14/2018	\$ 280.00	466
14	1921	11/6/2017	LARRY DELUCA EXCAVATING	2/15/2019	\$ 560.00	466
15	1887	10/31/2017	VERIZON	2/8/2019	\$ 2,380.00	465
16	2158	12/12/2017	ROBERTO FERNANDEZ LANDSCAPING	3/22/2019	\$ 840.00	465
17	3716	12/1/2018	CHARLES HELME	2/28/2020	\$ 280.00	454
18	2004	11/22/2017	LARRY DELUCA EXCAVATING	2/15/2019	\$ 280.00	450
19	1973	11/20/2017	VERIZON	2/8/2019	\$ 1,540.00	445
20	1320	6/5/2017	CATHERINE LORENZI	8/16/2018	\$ 280.00	437
21	2335	1/18/2018	RALPH LONGO CONSTRUCTION	3/22/2019	\$ 420.00	428
22	1388	6/12/2017	LEASON CERCY	8/10/2018	\$ 455.00	424
23	1393	6/12/2017	SITE WIRELESS	8/10/2018	\$ 280.00	424
24	2151	12/12/2017	VERIZON	2/8/2019	\$ 2,940.00	423
25	1464	6/22/2017	NORDIC CUSTOM BUILDERS	8/10/2018	\$ 280.00	414



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