



The Commonwealth of Massachusetts
Office of the Inspector General

GREGORY W. SULLIVAN
INSPECTOR GENERAL

JOHN W. MCCORMACK
STATE OFFICE BUILDING
ONE ASHBURTON PLACE
ROOM 1311
BOSTON, MA 02108
TEL: (617) 727-9140
FAX: (617) 723-2334

November 10, 2009

Mayor Carolyn Kirk
City of Gloucester
9 Dale Avenue
Gloucester, MA 01930

Dear Mayor Kirk:

This Office reviewed an issue regarding two Gloucester police officers who may have been working for other employers while on City time. This Office requested and received time-keeping information for the officers but this office found the information inadequate to determine whether the issue had merit.

City time-keeping records are based on an "exception" reporting system meaning they only identify when an officer used "leave time" or did not work. Actual hours worked are not recorded. These records make it difficult to determine the time by hour spent on-duty. Although most officers have designated "shifts," some have schedule/shift flexibility because of rank or job title. Officers may also work overtime, work paid details and some may earn compensatory time (overtime paid in future time off rather than cash payments.)

The two officers whose time we attempted to review had flexible schedules. City records did not allow for a comparison against hourly time records maintained by the officer's other employers. Also, the City did not provide overtime or police detail records for the two officers. The two officers earned and used compensatory time the records for which were self-maintained by the officers.

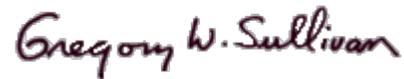
The current timekeeping system is vulnerable to fraud, waste, and abuse and does not provide an adequate audit trail for review and internal control purposes. For example, allowing employees to be their own timekeepers creates an internal control weakness. This Office recommends that the City reevaluate the timekeeping practices at the police department and enact controls to reduce the risk of time theft. Timekeeping policies should be updated to include rules for the earning, recording and use of compensatory time. For example, City timekeeping policies reviewed by this Office do not allow for earning of "comp time" so the police department may be in violation of City policies.

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The City should have a system where it can easily determine the date and hours worked by a police department employee, what the employee's assignment was during that time period, and the amount and type of allowable leave time used by the employee during a specific shift. Having this information would enable the City to address the issue of potential dual employment raised by this letter.

Please contact me if you have any questions or require further assistance.

Sincerely,

A handwritten signature in dark ink that reads "Gregory W. Sullivan". The signature is written in a cursive, slightly slanted style.

Gregory W. Sullivan
Inspector General

cc: Bruce Tobey, City Council President