



**OFFICE OF THE INTERNAL AUDITOR**  
***CITY OF PROVIDENCE***

March 27, 2023

Tina Mastroianni, City Clerk  
Providence City Hall  
25 Dorrance Street  
Providence, RI 02903

Dear Madam Clerk,

I respectfully submit a review of purchase orders and payroll that was conducted by the Office of the Internal Auditor. This report will be provided monthly based on the selected samples. The purpose of this report is to ensure that all respective laws, ordinances, and city policies are followed.

Sincerely,

A handwritten signature in blue ink that reads "Gina M. Costa".

Gina M Costa  
Internal Auditor

Enc.

IN CITY COUNCIL  
APR 06 2023

READ  
WHEREUPON IT IS ORDERED THAT  
THE SAME BE RECEIVED.

A handwritten signature in blue ink that reads "Tina L. Mastroianni".  
CLERK

# Monthly Review of Purchase Orders and Payroll for the Month of January 2023

Prepared by:  
Gina M. Costa, Internal Auditor  
David C. Peligian, Senior Auditor  
For the Month of:  
January 2023

March 27, 2023

## TABLE OF CONTENTS

Purchasing	Page 1
Code of Ordinances, Section 21-27	Page 3
City of Providence Home Rule Charter, Section 1006	Page 4
City of Providence Home Rule Charter, Section 1007	Page 6
Monthly PO Tracker for January	Page 7
 Payroll	 Page 8
Table 1. Salary Budget FY2023	Page 8
Table 2. Contractual Wage Increases	Page 9
Table 3. Longevity by Union	page 10
Table 4. Vacation Accrual by Union	Page 11
Table 5. Personal Days	Page 12
Monthly Payroll Tracker for January	Page 13

---

The Office of the Internal Auditor initiated a monthly review of purchase orders and payroll in calendar year 2023. Five purchase order numbers and five employee numbers are selected at random each month from Lawson reports provided weekly. The reports are formatted numerically by purchase order or employee number. Excel has a feature called data analysis that selects the sample. At the end of the report is a “monthly po tracker” or a “monthly payroll tracker”. This is a summary of information collected.

### **PURCHASING**

The purchase orders are reviewed to confirm that they are in compliance with the Code of Ordinances, Section 21-27. Titled Competitive Bidding of the Code of Ordinances Section 1006 C, D, E and Section 1007 of the Home Rule Charter. The sections of the Code of Ordinance and the City Charter referenced are included.

The objective is to review the entire purchase process (see Table 1) from the time a requisition is submitted by the department to the time the purchase order is assigned. Also, any payments made will be reviewed.

***Table 1. Progression of Requisition to Purchase Orders***

Phase I	Employee submits a requisition for goods or service
Phase II	Supervisor reviews and approves information input by employee
Phase III	Purchasing solicits quotes from vendors if the requisition is less than \$10,000 and more than \$500.00; or, the requisition is publicly solicited and approved by the Board of Contract and Supply
Phase IV	Purchasing agent provides a purchase number for the requisition
Phase V	Department receives payments against the purchase order from invoices

### **BACKGROUND:**

The five purchase orders numbers selected for January were 572558, 573787, 573827, 575063 and 574003. Purchase order numbers 572558, 573787, 573827 were all approved by the Board of Contract and Supply and supported a competitive bid process. In these instances, purchase orders were provided to the department within one day of the supervisor’s approval of the requisition. Purchase orders 575063, 574003 violate City of Providence Code of Ordinance, Section 21-27 and the City of Providence Home Rule Charter Section 1006. These purchase orders exceeded the five-hundred-dollar (\$500.00) limit for non-competitive bidding and backup documents did not show that an informal competitive bid process occurred.

Providence Home Rule Charter, Section 1007 (c) “All contracts for purchase of materials, supplies, services, equipment and property on behalf of the city, the price consideration of which shall exceed five hundred dollars (\$500.00) but amount less than five thousand dollars

---

(\$5,000.00)<sup>1</sup> shall be made by the director of public property on the basis of three (3) or more informal competitive bids, which may be solicited without advertising but which must be submitted in writing. Upon receipt of informal bid any such contract shall be awarded to the lowest responsible bidder among them”.

Providence Home Rule Charter, Section 1006 (e) *Records* The director of public property shall cause to be maintained in his office a complete chronological record of all purchases and contract made or attempted to be made, including the name of each bidder, the amount of each bid, an indication of the successful bidder, the originals of all sealed bids and, where competitive bidding was dispersed with, the name of the vendor or contractor, the price paid and the written approval of the board of contract and supply where required.”

#### FINDINGS:

1. The backup documentation provided by the Purchasing Department<sup>2</sup> consisted of vendor invoices, but there was no documentation provided to support that an informal bid process occurred.
2. Purchase order 573827 belonged to the Retirement Division but approved by the Board of Contract and Supply for the Human Resource Department. The departments were unaware of the purchase order and liquidated it because it was created in error.

#### RECOMMENDATIONS:

1. Follow up with next month’s purchase order review to determine if Purchasing (under the Public Property Department) has implemented a procedure to solicit three (3) informal bids for goods or services over \$500.00.
2. Confirm that the department submitting the requisition is the same department that has the authority to make payments against the purchase orders.

#### END NOTES:

<sup>1</sup> The threshold for formal bidding (Board of Contract and Supply) was increased to \$10,000 under the charter amendments. The Solicitors opined that the effective date is November 2022

<sup>2</sup> The Purchasing Department is part of Public Property

---

## **Sec. 21-27. Competitive bidding.**

All contracts for purchase of materials, supplies, services, equipment and property on behalf of the city, the price of consideration of which shall exceed five hundred dollars (\$500.00) but amount to less than five thousand dollars (\$5,000.00) shall be made by the director of public property on the basis of three (3) or more informal competitive bids, which may be solicited without advertising, but which must be submitted in writing. Upon receipt of said informal bids any such contract shall be awarded to the lowest responsible bidder among them. All such contracts made on behalf of the city, the price or consideration of which shall exceed five thousand dollars (\$5,000.00) shall be made by the board of contract and supply on the basis of sealed bids solicited through public advertisement in a newspaper of general circulation in Providence and in such other newspapers published outside the city as said board in its discretion may determine, such bids to be submitted, opened and considered in accordance with rules and regulations approved by the board. All purchases made on behalf of the city, the price or consideration of which shall be five hundred dollars (\$500.00) or less, shall be made by the department or agency requiring the materials, supplies, services, equipment or property involved, in accordance with rules and regulations established by the director of public property.

(Ord. 1984, ch. 84-65, § 1, 9-27-84; Ord. 1997, ch. 1997-20, § 3, 3-13-97)

Editor's note(s)—Prior to amendment by ch. 84-65, §§ 21-27 and 21-28 pertained to authority as to contracts in excess of five hundred dollars and duty to let contract by advertisement and bid, respectively. The prior sections derived from Ord. 1914, ch. 6, § 2, and Rev. Ords. 1946, ch. 2, §§ 18 and 19.

---

## 1006. Department of public property.

There shall be a department of public property, the head of which shall be the director of public property, who shall be a person holding at least a bachelor's degree from an accredited college or university, or who shall have had a minimum of five (5) years of experience in the supervision of a centralized system for purchase, distribution and inventory of supplies, or supervision of building maintenance, or equivalent training or experience. The department of public property shall have jurisdiction over all land owned by the city which does not come under the jurisdiction of the department of public parks as set forth in section 1003 and over all buildings and other structures owned by or under the control of the city, and shall be responsible for the maintenance, planning, design, construction, alterations and repairs to all such city property under its jurisdiction. In the event of disagreement over whether a particular piece of city land, or a particular building or other structure falls under the jurisdiction of the department of public property, or of another department or agency of city government, such disagreement shall be resolved by the mayor. The department of public property shall also be responsible, subject to the provisions set forth hereinafter relating to the board of contract and supply, for all purchasing and procurement of materials, supplies, contractual services, equipment and all other necessary categories of procurement for the city.

- (a) *Powers and duties of the director.* The powers and duties of the director of the department of public property shall include, without limitation, the following:
  - (1) To make such rules and regulations as may be necessary to carry out the responsibilities imposed upon the department; provided, however, that all rules and regulations relating to the conduct of the purchasing function including the manner of purchase, delivery, storage and distribution of materials and supplies, the manner of making and of submitting requisitions and estimates, the inspection and testing of materials, supplies and equipment, reports as to stocks and transfers thereof, and the manner of approval of payment therefor, shall be laid before the city council which shall have thirty (30) days to disapprove the same in whole or in part before they take effect;
  - (2) To sell all supplies, materials and equipment not needed for public use, or that may have become unsuitable for use, but only after authorization by the board of contract and supply;
  - (3) To transfer from one department or agency of city government to another any materials, supplies or equipment that any such agency shall have declared surplus;
  - (4) To control all central storerooms now or hereafter operated by the city or any department or agency thereof;
  - (5) To establish and enforce standard specifications, subject to the approval of the board of contract and supply and relevant department heads, for all supplies, materials and equipment purchased for use by any department or agency of city government;
  - (6) To supervise and control the municipal garage and its operation;
  - (7) To supervise and control the use and operation of all printing and duplicating equipment;
  - (8) To make and keep current an inventory of all movable equipment on property belonging to the city;
  - (9) To be responsible for all other functions and duties which are or shall be hereafter assigned to the department of public property.
- (b) *Revolving fund.* There shall be a revolving fund into which payment shall be made by departments and agencies of the city in reimbursement for the cost of such maintenance and repair services as are performed by the department of public property on property, buildings or facilities under the jurisdiction of such department or agencies. The city council may specify the terms, conditions and accounting procedures for the operation of such revolving fund.

- 
- (c) [*Purchases of less than two thousand dollars.*] All contracts for purchase of materials, supplies, services, equipment and property on behalf of the city, the price or consideration of which shall exceed five hundred dollars (\$500.00) but amount to less than five thousand dollars (\$5,000.00) shall be made by the director of public property on the basis of three (3) or more informal competitive bids, which may be solicited without advertising, but which must be submitted in writing. Upon receipt of said informal bids any such contract shall be awarded to the lowest responsible bidder among them. All purchases made on behalf of the city, the price or consideration of which shall be five hundred dollars (\$500.00) or less, shall be made by the department or agency requiring the materials, supplies, services, equipment or property involved, in accordance with rules and regulations established by the director of public property. No purchase request which is essentially a unit shall be divided for the purpose of evading the requirement of solicitation of competitive bids set forth in this subsection or that set forth in section 1007(c), clause (1) below; provided, however, that said requirements for competitive bidding may be dispensed with to allow emergency purchases upon the recommendation of the director of public property with the approval of a majority of all of the members of the board of contract and supply. Emergency shall be defined for the purposes of this subsection as an unforeseen situation, requiring immediate attention in order to safeguard the welfare of the people of the city, and one which renders the process of competitive bidding impractical or impossible.
- (d) [*When contracts or purchases are void.*] Whenever any purchase or contract for any supplies, materials, equipment or services is made on behalf of the city contrary to the provisions of this Charter or the rules or regulations made hereunder, such order or contract shall be void and of no effect. The person or persons responsible for authorizing any such order or contract shall be personally liable for the cost thereof, and if already paid for out of city funds, the amount may be recovered from such person or persons in the name of the city in an appropriate action instituted therefor.
- (e) [*Records.*] The director of public property shall cause to be maintained in his office a complete chronological record of all purchases and contracts made or attempted to be made, including the name of each bidder, the amount of each bid, an indication of the successful bidder, the originals of all sealed bids and, where competitive bidding was dispensed with, the name of the vendor or contractor, the price paid and the written approval of the board of contract and supply where required.

{Ord. No. 107, § 2, 3-13-97; Res. No. 512, 8-7-12}



---

### **1007. Board of contract and supply.**

There shall be a board of contract and supply whose members shall consist of the mayor, the president of the city council, the finance director, the city controller, the chairperson of the committee of the city council with jurisdiction over city property, the chairperson of the committee of the city council with jurisdiction over budgetary and financial matters, the director of public works, the commissioner of public safety, the city treasurer, the director of public property, the chairperson of the water supply board and the president of the school committee, all ex officio. In the absence of any of the above-named members, a deputy shall serve in the place of said member. On the first Monday of January, 1983, or as soon thereafter as may be practical, the members of the city council who are members of a political party or parties other than that of the mayor, or are independents, shall elect from their total number one member to serve on said board for a term of four (4) years. Any vacancy that may occur in the office of an elective member shall be filled for the unexpired term by those members of the city council eligible to vote for that elective member under the terms of this subsection. Failure to elect such elective member shall in no case prevent said board from acting. The city assessor shall likewise be, ex officio, a member of the board for such purposes as may be declared by ordinance.

- (a) The mayor, or in the absence of the mayor, the president of the city council, shall be the chairperson of said board. The city clerk, or in the absence of the city clerk, one of his or her deputies, shall act as clerk of said board.
- (b) In addition to the membership established herein, the city council, by ordinance, may appoint the heads of other city departments or agencies to the membership of the board of contract and supply, but may not deny membership to any member so named in this subsection unless the department or agency of which said member is the head shall have been abolished.
- (c) It shall be the responsibility of the board of contract and supply:
  - (1) To make all contracts for purchase of materials, supplies, services, equipment and property on behalf of the city, the price or consideration of which shall exceed five thousand dollars (\$5,000.00), on the basis of sealed bids solicited through public advertisement in a newspaper of general circulation in Providence, such bids to be submitted, opened and considered in accordance with rules and regulations approved by the board. The city council may increase the figure of five thousand dollars (\$5,000.00) by a two-thirds vote following a public hearing, but no more often than once every five (5) years;
  - (2) To insure before a contract is entered into that there exists sufficient appropriation to pay the cost thereof;
  - (3) To reject any or all bids submitted to it for a specific purpose if it considers that the public interest will be best served thereby.
- (d) The board of contract and supply shall have the authority to enter into agreements with the state, or the United States, or any public body having authority to condemn property of the city, with respect to the value of any such property so taken; and shall have the authority to employ such experts as it shall deem necessary to assist it in the purchase of real estate, or in connection with the condemnation thereof, under such terms and conditions as the city council may set.

(Ord. No. 107, § 2, 3-13-97)

Cross reference(s)—Boards and commissions, Art. XI; general provisions for boards, authorities and commissions, § 1202.

# January

## Monthly PO TRACKER



### Part 1: PO Submission Data

PO #	Requisition Number	Employee Who Submitted	Date Submitted	Supervisor Who Approved	Date Approved	Date PO Created	Vendor
572558	220791	Cola	7/6/2022	Bellini	7/6/2022	7/8/2022	Orchard Garage
573787	223513	Dangelo	8/24/2022	Lindberg	9/6/2022	9/7/2022	WB Mason
573827	223969	Medina	9/2/2022	Echeveria	9/7/2022	9/8/2022	Mercer
575063	228064	Melendez	12/27/2022	Melendez	12/27/2022	1/4/2023	Vignettes in Bloom
574003	224680	Bourque	9/20/2022	Moise	9/21/2022	9/26/2022	Joe Pel Printing

### Part 2: Department Compliance

PO #	Provided Proof of Bid Process (purchasing)	Provided Invoices Recvd Against PO (department)	Backup Docs In Compliance?	City of Providence Code of Ordinance Section 21-27	City of Providence Home Rule Charter Section 1006	City of Providence Home Rule Charter Section 1007	Notes
572558	N/A	N/A	Y	Y	Y	Y	BOCS approved
573787	N/A	N/A	Y	Y	Y	Y	BOCS approved
573827	THIS PO IS BEING LIQUIDATED AS A RESULT OF THIS REVIEW - PO WAS CREATED IN ERROR						Confirm total contract
575063	N/A	Y	N	N	N	N/A	Non compliance
574003	N/A	Y	N	N	N	N/A	Non compliance

\* purchasing should have records that informal bid process has taken place for applicable requisitions and department should have copies of invoices received against PO

---

## PAYROLL

### RECOMMENDATIONS:

1. Upon passage of the budget, every department should ensure that their employees are being paid in accordance with the Compensation Ordinance, Chapter 2022-29 No. 222 for FY2023.
2. There should be a citywide policy on how to report hours of pay in payroll if not referred to in any of the union contracts.

### BACKGROUND

City of Providence FY2023 budget is \$568,339,683. Budgeted regular salaries for the fiscal year are \$117,356,288 – 20.65% of the budget. The percentage increases to 25.78% when all other salary line items are considered. Table 1. Provides a breakdown of the various budgeted salary line items.

**Table 1. Budgeted Salary Items as a Percentage of the FY2023 Budget ( \$568,339,683)**

PAYROLL DESCRIPTION	EMPLOYEES	BUDGET	% of Budget
SALARIES - INCLUDES SICK VACATION & HOLIDAY	CITY	<b>117,356,288</b>	<b>20.65%</b>
TEMPORARY EMPLOYEES	VARIOUS	2,625,978	
OVERTIME	VARIOUS	3,513,858	
POLICE & FIRE DETAILS FOR CITY DEPTS - DPW	DETAILS	10,000	
OVERTIME - SPECIAL EVENTS (POLICE ONLY)	FOP	773,077	
OVERTIME - TRAINING (POLICE & FIRE DEPTS ONLY)	FOP/799	407,700	
OUT OF RANK - FIRE DEPT	799	91,000	
SNOW REMOVAL OVERTIME	SNRM	500,000	
BOARD OF CANVASSERS - ELECTION OFFICIALS		413,000	
CALLBACK (PUBLIC SAFETY, CLERK'S, HUMAN RES)	VARIOUS	11,193,379	
HOLIDAY PAY - POLICE & FIRE ONLY* (CONTRACTUAL)	FOP/799	3,401,260	
LONGEVITY	CITY	5,737,558	
WITNESS FEE (POLICE DEPARTMENT)	FOP	147,287	
DIFFERENTIAL PAY (1033 ONLY)	1033	121,679	
ALTERNATIVE WORKWEEK (1033 ONLY)	1033	198,916	
TOTAL OTHER SALARY LINE ITEM		<b>29,134,692</b>	<b>5.13%</b>
<b>TOTAL SALARIES</b>		<b>146,490,980</b>	<b>25.78%</b>

---

The general fund personnel structure includes three (3) union contracts: Public Employees Local Union 1033 of the Laborers' Internal Union of North America, AFL-CIO (1033), Providence Lodge #3, Fraternal Order of Police (FOP) and Local 799 Internal Association of Firefighters, AFL-CIO (799). Past practice has been that non- union, non-sworn employees will follow the 1033 contract and sworn employees follow their respective contracts for the purposes of this audit.<sup>1</sup>

Table 2. shows the contractual wage increases for the period covered in this audit. All base salaries for FY2023 should reflect Ordinance Chapter 2022-29 No. 222, An Ordinance Establishing a Compensation Plan for the City of Providence. Contractual wage increases are handled in a batch change while other changes to salaries are handled at the department level. A department submits a "change in status" for to make any payroll adjustments. These changes to one salary, beyond a contractual increase, may include step increases, promotions, or change in position.

**Table 2. Contractual Wage Increases**

Date	1033	FOP	799
7/1/2021	3.00%	4.50%	3.25%
7/1/2022	2.50%	3.75%	4.00%
7/1/2023	2.75%	-	4.00%

Longevity is another wage benefit that employees receive when benchmark years are met, in accordance with the employees' respective union contract. The longevity is equal to the percentage achieved times the base salary. Table 3 identifies the amount of longevity employees receive by union affiliation.

Both Local 1033 and Local 799 pay in a lump sum. Local 1033 pays longevity based on the hourly rate as of June 30<sup>th</sup> by the following September 15<sup>th</sup>. Local 799 pays longevity on exact earnings of the previous fiscal year in the following November. Only the FOP pays longevity on a weekly basis and is a percentage of current earnings.

**Table 3. Longevity by Union**

1033 - UNION AND NON UNION ARTICLE VII PRIOR TO OCTOBER 23, 1999		FOP - SWORN POLICE PERSONNEL ARTICLE XIII, SECTION 3 PRIOR TO JUNE 30, 1998		799 - SWORN FIRE PERSONNEL ARTICLE XIII, SECTION 3 AS OF JUNE 30, 1990	
<u>Years of Service</u>		<u>Year of Service</u>		<u>Years of Service</u>	
5 but less than 10 yrs.	4%	6 Though 10	8%	5 to less than 10 years	8%
10 but less than 15 yrs.	5%	11 though 15	9%	10 to less than 15 year	9%
15 but less than 20 yrs.	6%	16 through 20	10%	15 to less than 20 year	10%
20 or more	7%	20+	11%	20 + years	11%
AFTER OCTOBER 23, 1999		AFTER JULY 1, 1998 THRU JULY 1, 2016		ON OR AFTER JULY 1, 1996	
<u>Years of Service</u>		<u>Year of Service</u>		<u>Years of Service</u>	
7 but less than 12 yrs.	3%	6 Though 10	7%	5 to less than 10 years	7%
12 but less than 17 yrs.	4%	11 though 15	8%	10 to less than 15 year	8%
17 but less than 20 yrs.	5%	16 through 20	9%	15 to less than 20 year	9%
20 or more	6%	20+	10%	20 + years	11%
AFTER JULY 1, 2015		AFTER JUL 1, 2016			
<u>Years of Service</u>		<u>Year of Service</u>			
7 but less than 12 yrs.	2%	6 Though 10	4%		
12 but less than 17 yrs.	3%	11 though 15	5%		
17 but less than 20 yrs.	4%	16 through 20	6%		
20 or more	5%	20+	7%		

All three unions have other forms of salary that would contribute to an employee's total pay. Local 1033 has payment for working outside the standard working hours including shift differential (.75 per hour) and weekend pay (1.00 per hour). Both 1033 and 799 pay employees for performing duties beyond their position, referred to as "other" or "out of rank". These forms of salary are separate line items and are not included in the base pay in the compensation ordinance. The FOP and 799 have nine percent (9%) and twelve percent (12%) increase, based on hours worked and specific titles. These are considered part of the base pay and are included in the ordinance properly. Sworn police also have night differential pay that ranges from \$13.00 - \$75.00 per week and is included in the base salary range in the compensation ordinance.

In addition to ensuring that the salary is accurate, this audit reviews accrual of vacation time and confirms proper discharge of floating holidays and personal days. Table 4 will show vacation accrual amongst the three unions.

Local 1033 is the only union that provides floating holidays. All non-sworn employees receive three (3) floating holidays annually, either on January 1<sup>st</sup> each year or their date of hire.

Personal days are drawn from an employee's sick bank and are different among all unions. As detailed in Table 5, 1033 allows for 2 personal days over a contractual year, while the FOP and 799 use the calendar year and allow three (3) days and up to seven (7) days respectively.

**Table 4. Vacation Accrual by Union**

1033 - UNION AND NON UNION ARTICLE XII PRIOR TO JULY 1, 1987		FOP - SWORN POLICE PERSONNEL ARTICLE VII PRIOR TO SEPTEMBER 1, 2001		799 - SWORN FIRE PERSONNEL ARTICLE VII AS OF JUNE 30, 1990	
Years of Service	# of Weeks	Year of Service	# of Days	Years of Service	# of Days
0.5 completed	1	Upon sworn thru year 1	1.33 days/mo <sup>a</sup>	Upon being sworn	4
1 completed	3	2nd through 9 th	18	1 thorough 4	12
10 completed	4	10th through 14th	23	5 though 9	16
15 or more	5	15th +	28	10 through 14	20
				15+	24
AFTER JULY 1 1987		ON OR AFTER SEPTEMBER 1, 2001			
Years of Service		Year of Service	# of Days		
0.5 completed	1	Upon sworn thru year 1	.5 days/mo <sup>b</sup>		
1 completed	2	2nd year	10		
5 completed	3	3rd Year	15		
10 completed	4	4th through 9th	18		
15 or more	5	10th through 14th	23		
		15th +	28		
		<sup>a</sup> maximum number of days is 15			
		<sup>b</sup> maximum number of days is 6			

**Table 5. Personal Days**

1033 - UNION AND NON UNION ARTICLE XIII	FOP - SWORN POLICE PERSONNEL ARTICVLE IX	799 - SWORN FIRE PERSONNEL ARTICLE IX, Section 1 Prior to January 1, 2017
2 days per contract year (July - June)	3 personal days per calendar year	7 personal days per calendar year
		Effective January 1, 2017
		Year After Appointment
		1 1 personal day
		2 2 personal day
		3 3 personal day
		4 4 personal day
		5 5 personal day
		6 6 personal day
		7 7 personal day

With salaries absorbing 25% of the budget, it is important to ensure that the city has proper procedures and proper separation of duties for the payroll of over three thousand employees. The city's payroll software is Lawson. Departments submit the time directly in Lawson, with the



---

exception of public safety. Public Safety provides an excel file to the controller's office to be uploaded. Once all department have entered and approved their payroll, (and public safety sends the file to upload), the payroll department reviews and finalizes.

FINDINGS:

1. Upon passage of the budget, every department should ensure that their employees are being paid in accordance with the Compensation Ordinance, Chapter 2022-29 No. 222 for FY2023. Employee "D" has a salary that is \$1,636.00 per week, \$33.37 per week higher than the ordinance (\$1,403.00 – \$1,602.63). This is a 1033 union member. The respective contractual wage increases are accurate. The department should ensure that this is corrected when the FY2024 proposed budget is introduced.
2. There should be a citywide policy on how to report hours of pay in payroll if not referred to in any of the union contracts. Employee "B" is a seasonal employee. The hours reported went out two digits, to the minute. For example, the pay was 19.31 hours or 14.97 hours. Employee "C" is a member of 1033 and was also paid to the minute on several occasions. If the City does not have a policy on how to discharge time, then it will be left up to individual departments to make that determination. One policy should be implemented to maintain a citywide standards.

# January

## Monthly PAYROLL TRACKER



### Part 1: Payroll Report Data

Employee	Department	Position	Date of Payroll Report	Date of Hire	Completed Years of Service
A	Fire	Firefighter	1/20/2023	3/11/2013	9
B	Superintendent of Parks	Bumper Car Attendant	1/20/2023	12/17/2020	2
C	Police	Animal Control Officer	1/20/2023	8/28/2001	21
D	DPW - Garage Maintenance	Equipment Maint Supervisor	1/20/2023	1/20/1988	35
E	Communications	Crew Chief Police Dispatcher	1/20/2023	8/15/2003	19

### Part 2: Employee Compliance

Employee	Actual Salary (per payroll report)	Salary In Ordinance	Salary In Compliance?	Accrual In Compliance?	Notes
A	\$74,595	\$46,903 - \$75,894	Y	Y	
B	\$16/hr	n/a	Y	N/A	
C	\$66,955	\$32.17 per hr	Y	Y	Position Change
D	\$76,200	\$36.63 per hr	Y	Y	
E	\$85,072	\$1,403 - \$1,602.63	N	Y	Salary higher than Ordinance