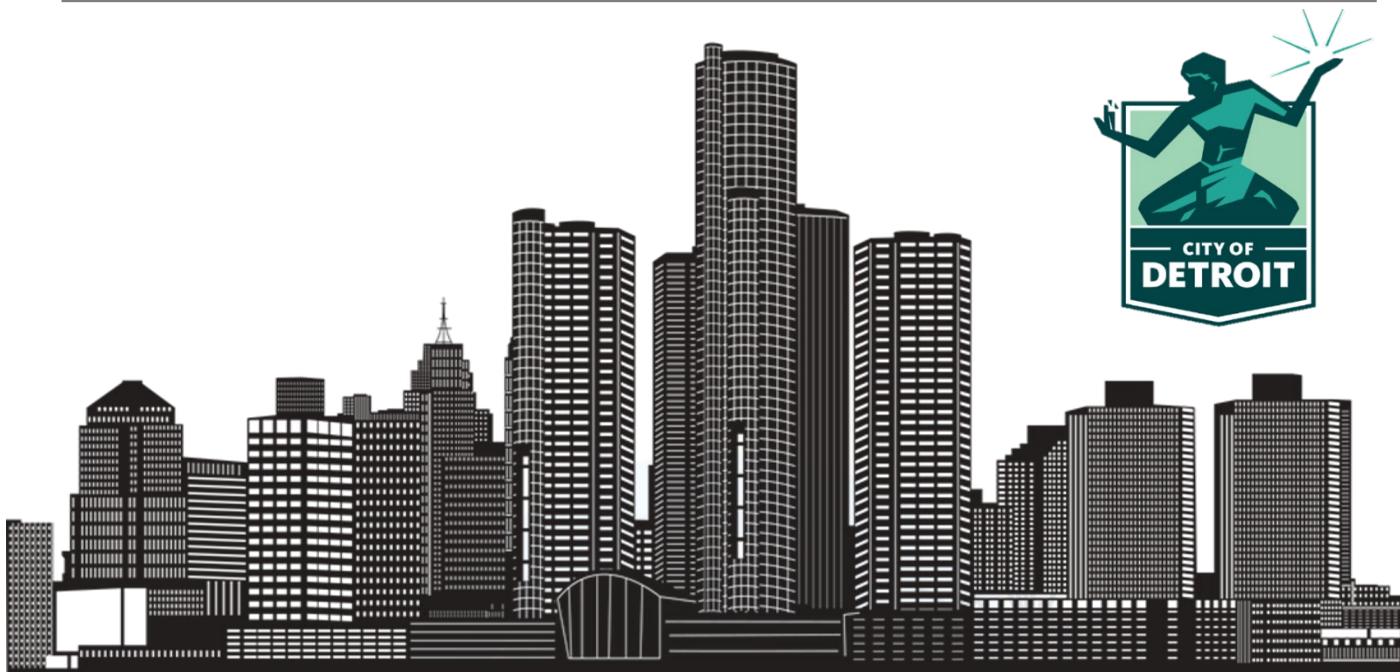




City of Detroit

OFFICE OF THE AUDITOR GENERAL



Second Interim Report

Citywide Payroll Performance Audit

Consolidated Citywide and Response Reports

OFFICE OF THE
AUDITOR GENERAL

January 2026



OFFICE OF THE AUDITOR GENERAL
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MEMORANDUM

DATE : January 30, 2026

TO: Honorable City Council
Mayor Mary Sheffield
FROM: Laura Goodspeed, CPA *LG*
Auditor General
RE: Second Interim Report Citywide Payroll Performance Audit
Citywide Report (January 2026)

Attached for your review is the City of Detroit Office of the Auditor General's Second Interim Report in conjunction with our "Citywide Payroll Performance Audit."

This consolidated report contains the:

1. Auditor General's Executive Summary
2. Payroll Performance Audit - Citywide Report (November 17, 2025)
3. Citywide Payroll Performance Audit Response Letter (December 18, 2025)
4. Payroll Performance Audit – Response Report (January 30, 2026)

Both Payroll Audit Reports are the product of Raymond A. Roth III, CPA, CFE, of Stout Risius Ross, LLC, under contract with the Office of the Auditor General.

We would like to thank the employees of the Office of the Chief Financial Officer, Office of the Controller, the Detroit Department of Transportation, the Detroit Fire Department, the Detroit Police Department, the Detroit Water and Sewage Department, the Human Resources Department, the Detroit Public Library, and the 36th District Court, for their cooperation and assistance extended to Raymond Roth, III, the employees of Stout Risius Ross, LLC, and to the Office of the Auditor General during this audit.

Copies of all the Office of the Auditor General reports can be found on the City's Website: <https://www.detroitmi.gov/government/auditor-general>.

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Auditor General's Executive Summary

Backdrop

In April 2014, the Office of the Auditor General (OAG) initiated a “Performance Audit of the Human Resources Department.” Subsequent to the start of the audit, City operations were significantly restructured under emergency management. Specifically, two Emergency Manager Orders¹ released in September 2014, prompted us to add a “Limited Scope Performance Audit of the Office of the Chief Financial Officer (OCFO), Office of the Controller,” and our risk analysis determined that we should focus on the centralized payroll activities:

- EMO 40 - Order Restructuring the Human Resources Department.
- EMO 41 - Order Establishing Centralized Financial Management Organizational Structure.

Under EMO 41, all positions performing 1) Payroll and Payroll Administration, 2) Benefits Administration, 3) Unemployment Insurance Administration, and 4) Workers' Compensation Administration was transferred from the Human Resources Department (HR) to the OCFO. The transfer of responsibility and authority to the OCFO also included all positions and the associated funding for positions performing payroll and payroll administration of the Detroit Police Department.

One year later, in April 2015, at the request of the Administration, we agreed to “suspend” the audit due to the time and resource constraints imposed on the OCFO by the City’s pending implementation of the new Human Resource and Financial Enterprise Resource Planning (ERP) systems (UKG UltiPro and Oracle ERP.)

We believed that the information cumulated thus far was important and that the reader will benefit from a better understanding of the underlying characteristics of the City’s Workforce.

The purpose of the “Memorandum on the Labor Characteristics of the City’s Workforce (October 2015) was two-fold, to:

1. Highlight the labor and bargaining characteristics of the City’s workforce.
2. Appeal to the Administration to carefully consider the risk of long term project failure, resulting from carrying forward the same structural inefficiencies from our current systems into the new systems.

¹ EMO #40 - Order Restructuring the Human Resources Department and EMO #41 - Order Establishing Centralized Financial Management Organizational, City of Detroit Open Data Portal
<https://data.detroitmi.gov/search?q=emergency%20manager%20order>



In highlighting the labor and bargaining characteristic of the City's workforce, we noted that:

- The City has many more labor agreements for the number of employees compared to Wayne County and the State of Michigan. Each agreement contains a number of articles which define the economic and non-economic conditions for employees. The great number of conditions exponentially puts greater demands on the Human Resource and Payroll staff and the system(s) to accurately pay employees and accrue benefits.
- There were over 40,000 thousand employee payroll deduction codes, of which, 10,000 codes are specific to the administration of medical benefits.
- The City has over 2,000 "step codes" to handle pay and merit increases which were brought back under the new labor agreements. The number of step codes was expected to increase as departments across the City restructure and new job positions were created. This prompted a Department of Information Technology (DoIT) employee to quip, "We have way too many codes!"

As we closed the Memorandum, we acknowledged that the City was undertaking massive information technology projects that would transition the human resources, payroll, and financial systems into the (back then) future of cloud technology. We agreed that the new cloud technology and the transition "could bend the cost curve" and it was projected to save millions of dollars by lowering the total cost of IT operations. We hope that the information presented in this memorandum aids in the planned transition from multiple payroll and human resource systems to a new robust, state-of-the-art, single, enterprise-wide system

However, we were concerned that there was a lack of adequate project planning as it related to the systems infrastructures.

We felt that the new system applications offered a great opportunity for the City to streamline its information technology infrastructure along with addressing and possibly eliminating some noted and controllable underlying structural inefficiencies that were built into the previous systems.

Concerns With Response To Audit Recommendations

We have reviewed the combined response from the Chief Financial Officer Office of the Chief Financial Officer and the Director of the Human Resource Department and we are very concerned that for 17 out of 23 recommendations, the collective response is either "No Action" or the response does not address the specific finding or recommendation.

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Recommendations intended to reduce the amount of manual time-keeping, manual processing, manual reviews, and other manual intervention in the City's payroll have been wholesale rejected by the OCFO and HR departments, including:

- Integrating the Detroit Police Department and the Detroit Department of Transportation time and attendance systems into UltiPro in a manner that would not require manual transformation and import of hours worked.
- Integrating employee separation into UltiPro and program so that lump sum payments are made based on system rules and requirements.
- Creating a policy where manual overrides to the time system are periodically reviewed and categorized as to the need for the override and updating those policies periodically.
- Memorializing documentation which support manual adjustments in an electronic record keeping system that can be accessed by the entire team. These notes could then be periodically reviewed and categorized to facilitate analysis of opportunities for system and/or process improvements.

Stout observed that nearly 1/3 of manual payroll transactions tested had one or more elements of unsupported pay and recommended that the City's Labor Relations get involved, review certain highlighted transactions included in this report and for any transaction where compensation was not administered consistently with the collective bargaining agreements, the City should update its policies and procedures, and specific processes in its payroll system "to ensure payroll is administered as bargained."

The OCFO and HR responded"

Most rules and regulations governing employee pay, hours of work, accrual and use of paid time-off, overtime, and methods of payment are established in the Detroit City Code (i.e., ordinances).

Action: Updates to reflect current practices or to further clarify existing requirements may require amendments to the City Code and/or revisions to applicable collective bargaining agreements.

The above combined response is neither an action nor implementation plan that addresses the systemic issue surrounding the manual pay processes. We understand that OCFO does not control the number of collective bargaining agreements, nor the number of bargaining units, nor the resulting payroll deduction codes that may require programming into the system, and again we feel the response is simply inadequate in light of the significance of the findings.

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In addition to the above, and of greater concern is the statement by the OCFO and HR leadership that the now final report does not reflect the operational realities of the City's payroll systems. On the contrary, every finding and/or observation is supported and based on "evidence" provided to us by the OCFO, vetted by the OCFO on behalf of the respective agencies. It should be noted that we presented the initial preliminary results to the OCFO in June 2025 and provided several ongoing opportunities for discovery, discussion, education and correction to our understanding of the City's systems and the documentation provided to us throughout the audit and particularly during the finalization of this audit report.

Basis for Our Rebuttal To The Combined Response

The Generally Accepted Government Auditing Standards (GAGAS) 2024 Revision, compiled by the Comptroller General of the United States Government Accountability Office provides OAG (Stout) with the basis for our disproof and disagreement with the responses.

Chapter 9: Reporting Standards for Performance Audits gives the following requirements relating to obtaining the views of responsible officials:

Requirements: Obtaining the Views of Responsible Officials

§9.50 Auditors should obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations in the audit report, as well as any planned corrective actions.

§9.51 When auditors receive written comments from the responsible officials, they should include in their report a copy of the officials' written comments or a summary of the comments received. When the responsible officials provide oral comments only, auditors should prepare a summary of the oral comments, provide a copy of the summary to the responsible officials to verify that the comments are accurately represented, and include the summary in their report.

§9.52 When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement. Conversely, the auditors should modify their report as necessary if they find the comments valid and supported by sufficient, appropriate evidence.

§9.53 If the audited entity refuses to provide comments or is unable to provide comments within a reasonable period of time, the auditors may issue the report without receiving comments from the audited entity. In such cases, the auditors should indicate in the report that the audited entity did not provide comments.

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In summary, neither the OCFO nor HR has provided any sufficient or appropriate evidence that requires us to modify our report. Stout's "Payroll Performance Audit – Response Report (January 2026)" provides clarity and support to our direct refute to statements made by the OCFO and HR in the combined response cover letter and the implementation tracker document.

C: Raymond Roth III, Director, Stout Risius Ross, LLC
Stacy Alvarado, Commander, Detroit Police Department
Todd Bettison, Chief of Police, Detroit Police Department
Robert Cramer, Director of Transit, Detroit Department of Transportation
Colin Handzinski, Management Analyst, Office of the Chief Financial Officer
Cindy Hollowell, Supervisor Payroll Services, Detroit Public Library
Jerome Lee, Director Internal Audit, Office of the Chief Financial Officer
Trine Moore, Human Resources Director, Detroit Public Library
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Office of the Chief Financial Officer
Pamela Semaan, Director of Account Payables/Payroll, Office of the
Controller, Office Of The Chief Financial Officer
Chuck Simms, Executive Fire Commissioner, Detroit Fire Department
Denise Starr, Director, Human Resources Department
Tanya Stoudemire, Chief Financial Officer, Office of the Chief Financial
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Patricia Thornhill, Director, Organizational Development, Detroit Water and
Sewerage Department
Brian White, Deputy Mayor, Mayor's Office
Parnell Williams, Human Resources Director, 36th District Court

OFFICE OF THE
AUDITOR GENERAL

Stout Risius Ross
City of Detroit, Michigan
Payroll Performance Audit – Citywide Report
November 17, 2025



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I. EXECUTIVE SUMMARY

1. Stout Risius Ross, LLC (“Stout”) was awarded a contract to verify the accuracy and consistency of the City’s payroll administration across its different departments for the period July 1, 2021 through June 30, 2023 (“Relevant Period”).
2. To conduct this Audit, Stout collected documents and information to understand how the City’s payroll is intended to be administered. This included written policies and procedures, interviews with key personnel, onsite observation of payroll, collective bargaining agreements and organizational charts among other information. Stout then collected additional information that it could analyze and test to determine whether the payroll system was functioning as intended. This documentation included payroll transaction reports, employee specific payroll details (e.g., start and end dates, pay rates, departments, etc.), timesheets, schedules and payroll complaints among other documentation. Stout used this information to identify known inquiries or issues involving payroll, performed analytical procedures over all payroll transactions during the Relevant Period and performed detailed transaction testing on a statistically significant random sample. Stout also reviewed audit recommendations from the City’s external financial statement auditor, Plante & Moran, as it relates to payroll items including the City’s progress on implementing provided recommendations.
3. Stout used the information provided, as well as the results of its analysis and transaction testing, to make the following observations which are further detailed in Tables 1-4.
 - Payroll processes rely on several manual inputs and key employees which increases the risk of payroll errors.
 - Analysis of City-wide time records found employees received Regular Pay after employment ended, employees were frequently compensated for more than 80 hours within a bi-weekly pay period excluding overtime, employees were commonly paid for shift premiums in excess of hours worked, the City has issued more than one payment to certain employees during a single pay period and the use of supplemental payroll decreased between calendar years 2021 and 2022 but not 2023.
 - 29% of all payroll transactions tested had one or more elements of unsupported pay. Excluding DPD and DFD related transactions the remaining 20 observations related to:¹ Overtime (2); Spread Time (2); Incentive Bonus (1); Holiday 15x (1); Holiday (14).
 - The OCFO has limited, unresolved prior audit findings.
 - Supporting documentation for payroll compensation is not always readily available or transparent.

¹ DPD and DFD will be covered in a subsequent Interim Report.

- Payroll inquiry reporting allows for limited process improvement.
- In a subsequent event, it was identified that UltiPro compensated a single employee using an incorrect pay rate from August 2024 through August 2025. UltiPro has been unable to identify a root cause for this known error.

TABLE 1: SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS REGARDING MANUAL PAY PROCESSES

Manual Pay Process	Issue / Effect	Stout Recommendations	Paragraph Reference
DPD and DDOT Time and Attendance Import	Increased risk of time records getting deleted or changed on import.	Integrate DPD and DDOT time and attendance systems into UltiPro in a manner that would not require manual transformation and import of hours worked.	28
Lump Sum Payments	Increased risk of payments not matching accumulated benefits.	Integrate employee separation into UltiPro and program so that lump sum payments are made based on system rules and requirements.	29
Retroactive Adjustments / 336 Hour Adjustments	Requires additional resources from payroll to verify adjusted payments.	Create consequences if time reporting procedures are not followed. For example, disciplinary action for employees and supervisors that consistently do not follow procedures. These might include formal warnings, performance improvement plan actions, suspension and/or discharge.	30-31
336 Overtime Adjustments	Overtime policies not documented in collective bargaining agreement. Requires additional resources from payroll to verify adjusted payments.	Negotiate and memorialize a formal overtime policy with appropriate firefighting collective bargaining unit that makes it clear how overtime is compensated.	32-33
336 Time Outside of Shifts	Policies are not documented.	Negotiate and memorialize a formal time worked outside of shift policy with appropriate firefighting collective bargaining unit that makes it clear how time worked outside of shifts is compensated.	34
Manual Adjustments and Overrides	Increased risk of error.	The City should create a policy where manual overrides to the time system are periodically reviewed and categorized as to the need for the override. Policies and procedures should then be updated in ways that are designed to reduce the need for recurring types of manual overrides.	35
Manual Verifications	Limited documentation to support manual adjustments.	Notes of review items should be memorialized in an electronic record keeping system that can be accessed by the entire team. These notes should be periodically reviewed and categorized to facilitate analysis of opportunities for system and/or process improvements.	36

TABLE 2: SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS OF ANALYSIS OF ALL RELEVANT PERIOD PAYROLL TRANSACTIONS

Payroll Analysis	Analysis Result	Stout Recommendations	Paragraph Reference
Confirmation that employees were only paid for periods of active employment	Employees received Regular Pay after employment ended.	Develop processes and controls to prevent payments after termination. To the extent an override of these controls is needed, ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements.	68-76
Confirmation that employees are not compensated for both Regular Pay and Paid Time Off	Employees were frequently compensated for more than 80 hours within a bi-weekly pay period excluding overtime.	Develop processes and controls to prevent payments for compensation above 80 hours in a pay period for certain earning categories. To the extent an override of these controls is needed, ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements.	77-80
Confirmation that shift premiums were not paid in excess of hours worked	Employees were commonly paid for shift premiums in excess of hours worked.	Develop processes and controls to prevent payments for shift premiums hours in excess of hours worked. To the extent an override of these controls is needed, ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements.	81-86
Identification of employees who received multiple net cash disbursements in a pay run	<p>The City has issued more than one payment to certain employees during a single pay period.</p> <p>HR does not always enter project codes correctly resulting in limitations in the use of UltiPro Payroll Reports</p>	<p>Develop processes and controls to limit payroll transactions to one payment per pay period where possible. To the extent an override of these controls is needed, ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements.</p> <p>HR should enter project codes for payments unrelated to time and attendance, such as uniform allowance, correctly into the system.</p>	87-92
Determination of the frequency and value of supplemental pay runs, by department	The use of supplemental payroll decreased between calendar years 2021 and 2022 but not 2023.	Create consequences if time reporting procedures, including necessary inputs from HR, are not followed / provided. For example, disciplinary action for employees and supervisors that consistently do not follow procedures. These might include formal warnings, performance improvement plan actions, suspension and/or discharge..	93-101

TABLE 3: SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS REGARDING PAYROLL TRANSACTION SAMPLE TESTING

Observation	Effect	Stout Recommendations	Paragraph Reference
Nearly one-third of payroll transactions tested had one or more elements of unsupported pay	City payroll may not be administered properly for a substantial amount of transactions.	The City's Labor Relations should review the highlighted transactions in this report and provide input where compensation paid to City employees was administered as agreed in CBAs. For any transactions where compensation was not administered consistently with Labor Relations interpretations, the City should update its policies and procedures, including specific processes in its payroll system to ensure payroll is administered as bargained.	102-105
Payment of Overtime without any hours recorded for overtime	Potential overpayment of overtime.	Review business rules for how overtime payments are made. Create a separate classification of earning codes for payments unrelated to hours worked during current pay period.	106
Payment of OT2 Instead of Holiday Pay	Potential overpayment of overtime.	Review the circumstances that lead to incorrect time classification and update policies and procedures if needed. This might involve additional employee and/or supervisor education, review of manual overrides, and/or system controls on verifying this type of pay.	106
Payment of Spread Time not supported	Employee paid incorrectly.	DDOT should update its HASTUS system to allow for better transparency in supporting compensation paid. This should include both the retrieval of hours worked, hours paid, and classification for hours compensated above hours worked.	107
Payment of Incentive Bonus not supported	Bonus paid without verification of meeting necessary criteria.	DDOT should align its criteria for paying incentive bonuses with that in the CBA.	108
Holiday pay rates not correctly applied	Employee paid incorrectly.	Review business rules for applying holiday pay rates. The City should also identify opportunities to update its processes to remove the reliance on manual overrides and adjustments. Where manual processes are needed, these should be updated to require additional controls to ensure correct compensation is paid and the reasons for the override are categorized to allow for review and consideration of system enhancements.	109
Payments for Holiday Pay are inconsistent with many CBAs	City policies are inconsistent with terms contained in CBAs.	Following review from Labor Relations, the City should consider a memorandum of understanding, or other written clarification, as to how Holiday Pay should be administered including defining "Work Day" and clarifying what is needed to be worked before and after the approved holiday to be eligible for this type of compensation.	110

TABLE 4: SUMMARY OF OTHER PAYROLL OBSERVATIONS AND RECOMMENDATIONS

Observation	Effect	Stout Recommendations	Page Reference
The OCFO has limited, unresolved prior audit findings.	Increased risk of incorrect payroll and/or financial reporting.	Develop plans that include roles and responsibilities and target milestones for the completion of audit recommendations.	114
Supporting documentation for payroll compensation is not always readily available or transparent.	City cannot timely support payroll transactions.	<p>The City should develop policies and procedures that would allow it to better retrieve information from its payroll system and support compensation paid. This should include revisiting reporting functionality, individual roles and responsibilities and document archiving. Specifically, the City should take the following actions:</p> <p>Limit the number of manual transactions that require specialized information to support.</p> <p>Create an index of available payroll reports that includes the intended use of the report, the data attributes returned and customizable parameters (such as date, department, etc.).</p> <p>Provide specific roles and responsibilities to the maintenance and retrieval of payroll records.</p> <p>Create a running archive of reports, and other information, that might be difficult to retrieve such as the UltiPro Payroll Reports and retroactive adjustments.</p>	43-45
Payroll inquiry reporting does not allow for categorization of issue including identification of incorrect systemic processes	Payroll inquiry reporting allows for limited process improvement.	Develop policies and procedures designed to monitor Cherwell inquiries for related inquiries and/or opportunities for payroll system improvement. This should include the incorporation of additional issue and resolution categorization that can be used to monitor and analyze inquiries, creation of roles and responsibilities and procedures for the review and implementation of new payroll processes.	46-57
Pay rate discrepancies between CORE and UltiPro	Employee Overpaid.	Develop a reconciliation process for the pay rates in CORE and those in UTA for each employee for each pay period. To facilitate such reconciliation, consider making pay rate changes effective only at the beginning of a pay period.	117-121

II. ENGAGEMENT OVERVIEW AND SUMMARY OF THE CITY OF DETROIT PAYROLL PROCESSES

4. On April 21, 2023, Stout Risius Ross, LLC (“Stout”) was awarded contract 6005276 by the City of Detroit (the “City”) to provide a performance audit focused on the City’s payroll and payroll systems (the “Audit”). The overall objective of the Audit was to verify the accuracy and consistency of the City’s payroll administration across its different departments for the period July 1, 2021 through June 30, 2023 (“Relevant Period”). This Audit commenced on August 10, 2023 with an entrance conference between

Stout, the Office of the Auditor General (“OAG”) and the Office of the Chief Financial Officer (“OCFO”).

A. ENGAGEMENT OVERVIEW

5. At the outset of this Audit, the OAG and Stout understood that “as of December 2022, all departments and City agencies (including the Police Department) [were] active on the [payroll] system [UltiPro].” In approximately October 2023, Stout learned that although it was the City’s intention for all departments, including the Detroit Police Department (“DPD”), to use UltiPro for time and attendance, among other employee lifecycle functions, the DPD and Detroit Department of Transportation (“DDOT”) still recorded time and attendance outside of UltiPro. DDOT uses its route scheduling system, HASTUS, to record time and attendance through a combination of key card swipes and route scheduling with built in controls to match scheduled time to recorded time worked.² Stout learned that DPD relies on a manual time entry system using handwritten documentation. This observation had an impact on the planning of this Audit and resulted in a scope expansion. Stout, in conjunction with the OAG, believed this scope expansion was necessary due to the increased risk for incorrect payroll payments within DPD, and therefore, additional transaction testing was planned for DPD payroll transactions.
6. The engagement was performed in accordance with the American Institute of Certified Public Accountants (“AICPA”) Statement on Standards for Forensic Services. The procedures performed were limited to those described herein based on the documents provided, interviews and process demonstrations as described in this report. Information obtained subsequent to the date of this report may affect this analysis. The procedures were performed solely with respect to the above referenced engagement. This report is not to be reproduced, distributed, disclosed or used for any other purpose.

B. RELEVANT FACTS TO THE ADMINISTRATION OF CITY PAYROLL

7. As of July 2025, the City compensated 10,801 individuals via its UltiPro system.³ A full overview of the City’s workforce is included as **APPENDIX A**.⁴

² In Stout’s first Interim Report dated, March 25, 2025, Stout identified these controls may not be working as intended but was not provided with the data needed to fully test which resulted in a scope limitation.

³ UltiPro has been rebranded as UKG Pro. This report refers to UKG Pro as UltiPro. See <https://content.ukg.com/Contact/hcm-human-resources-payroll-software-tour#>.

⁴ Provided by OAG.

8. On July 18, 2013, the City of Detroit, Michigan filed for bankruptcy under Chapter 9 of the United States Bankruptcy Code, making it the largest municipality to ever do so. The City's bankruptcy filing was a direct result of a "decentralized financial management organization", and financial and budgetary organizations that had limited scope and authority on day-to-day oversight.⁵ Furthermore, the City's inability to produce timely and accurate financial information, manage its cash, and operate a suite of antiquated financial technology contributed to its decision to file for bankruptcy.⁶
9. In December 2014, the City emerged from bankruptcy with newly appointed personnel, reformed legislature, and a restructured balance sheet that put the City in a position to establish a legacy of long-term fiscal success. Notably, the State of Michigan passed Michigan Public Act 181 of 2014 which, for cities over 600,000 individuals, required that a Chief Financial Officer be established and tasked with the supervision of all financial and budgetary activities and coordination of certain fiscal activities relating to budgets, fiscal plans, financial management, and financial reporting, among others.⁷
10. One key outcome of the City's post-bankruptcy emergence and reformation, among others, was the segregation of duties between the OCFO and HR Department. Stout understands that prior to bankruptcy, responsibilities for setting employee pay rates and processing payroll for hours worked were not segregated. As part of the City's restructuring, the OCFO was established as a separate department with oversight and control over budgeting, accounting, procurement and payroll time and attendance among other functions. The HR Department was tasked with managing workforce and demographic matters among other responsibilities.
11. Following its creation, one of the OCFO's initiatives was to establish a uniform payroll system across all City departments to reduce the potential for fraud, waste, and abuse relating to payroll and payroll-related expenditures. As a result, starting in or around 2018, the City commenced a uniformed transition to a new payroll processing system—UltiPro.

⁵ <https://detroitmi.gov/departments/office-chief-financial-officer/history-ocfo>.

⁶ <https://detroitmi.gov/departments/office-chief-financial-officer/history-ocfo>.

⁷ Emergency Manager Order No. 41 - Order Establishing Centralized Financial Management Organizational Structure, dated September 25, 2014. *See also*, <https://detroitmi.gov/departments/office-chief-financial-officer/history-ocfo>.

12. As of the date of this report, Stout understands the City operates with the following departments.

TABLE 5: DEPARTMENTS WITHIN THE CITY OF DETROIT

Category	Organization Name
Executive Agency	Construction & Demolition
Executive Agency	Public Works
Executive Agency	Chief Financial Officer
Executive Agency	Fire
Executive Agency	Health
Executive Agency	Human Resources
Executive Agency	Civil Rights, Inclusion, & Opportunity
Executive Agency	Innovation & Technology
Executive Agency	Law
Executive Agency	Mayor's Office
Executive Agency	Municipal Parking
Executive Agency	Housing & Revitalization
Executive Agency	Police
Executive Agency	Public Lighting
Executive Agency	Planning & Development
Executive Agency	Appeals & Hearing
Executive Agency	General Services
Legislative Agency	Auditor General
Legislative Agency	Zoning Appeals
Legislative Agency	City Council
Legislative Agency	Ombudsperson
Legislative Agency	Inspector General
Legislative Agency	City Clerk
Legislative Agency	Elections
Judicial Agency	36 District Court
Non-Departmental	Non-Departmental
Debt Service	Debt Service & Legacy Pension
Enterprise Agency	Airport
Enterprise Agency	BSEED
Enterprise Agency	Transportation
Enterprise Agency	Water – Retail
Enterprise Agency	Sewerage – Retail
Enterprise Agency	Public Library

13. Stout also understands that UltiPro uses abbreviations for City departments which may be inconsistent with abbreviations used by City employees. For example, UltiPro refers to the Detroit Fire, Transportation, and Police Departments as FIR, DOT, and POL, whereas Stout understands that City employees typically refer to these departments as DFD, DDOT, and DPD, respectively. A listing of UltiPro's departmental abbreviations and the departments they represent, are set forth below.

TABLE 6: GLOSSARY OF ULTIPRO DEPARTMENT ABBREVIATIONS

Abbreviation	Department
36D	36 District Court
AIR	Airport
BSE	BSEED
CCK	City Clerk
CCL	City Council
HRS	Civil Rights, Inclusion, & Opportunity
CDD	Construction Demolition
DAH	Department of Admin Hearings
HEA	Department of Health and Wellness
ITS	Department of Innovation and Technology
DPW	Department of Public Works
DOT	Department of Transportation
DDD	Detroit Demolition
LIB	Detroit Public Library
ELE	Elections Commission
FIR	Fire Department
GSD	General Services
HRD	Housing and Revitalization
HUR	Human Resources Department
LAW	Law
MAY	Mayor's Office
MPD	Municipal Parking
NHS	Neighborhood Services
NON	Non-Departmental
FIN	Office of the Chief Financial Officer
AUD	Office of the Auditor General
DHS	Office of Homeland Security
BUD	Office of Budget
OIG	Office of the Inspector General
OMB	Ombudsperson
PDD	Planning Department
POL	Police Department
PLD	Public Lighting Department
REC	Recreation
DSD	Sewerage
DWD	Water Department
ZON	Zoning Appeals

C. THE CITY'S TRANSITION TO ULTIPRO

14. In or around November 2018, the City began its transition to UltiPro, which is an “all-in-one payroll and HR System” and implemented by the City to streamline and improve its human resources and payroll functions for employees.⁸ UltiPro offers an array of organizational solutions related to time and attendance, payroll, scheduling, and human resources.⁹

⁸ See General UltiPro Brochure.pdf and UltiPro is LIVE!.pdf.

⁹ <https://www.ukg.com/>.

15. The City's transition to UltiPro was phased, where some City departments were implemented earlier than others. Following the announcement of its transition, the City officially "went live" with UltiPro on October 22, 2018.¹⁰
16. Prior to UltiPro, the City used two software applications for administering payroll and employee benefits, Payroll Personnel System ("PPS") and Oracle-based Human Resources Management System ("HRMS"). As of May 2015, 92% of the City's employees were paid through PPS while the remaining 8% were paid through HRMS.¹¹
17. A summary of both legacy and current data systems used by departments within the City is provided below.

TABLE 7: LIST OF LEGACY AND CURRENT SYSTEMS USED BY THE CITY¹²

Legacy System	Type of System
PPS	Citywide Payroll
Oracle	Payroll (10 key departments)
Trapeze	Timekeeping system for DDOT TEOs ¹³
Workbrain	City-wide timekeeping system (excluding DPD)
Current System	Type of System
UltiPro	City-wide Payroll
Hastus	Timekeeping system for DDOT TEOs
Handwritten Time Books	DPD timekeeping
SmartSheets	DPD timekeeping

18. During the Relevant Period, the City reported 96 separate collective bargaining units. Some of these bargaining units may bargain together, but most bargaining units separately negotiate compensation with the City. The terms from these bargaining agreements were programmed into UltiPro, which due to the number of different units and provisions, added to the complexity of the implementation. Stout considered the following 38 agreements in its transaction testing which will be further discussed in subsequent sections.

¹⁰ General UltiPro Brochure.pdf.

¹¹ Memorandum on the Labor Characteristics of the City's Workforce, dated October 9, 2015.

¹² OAG response.docx.

¹³ Stout understands that the Detroit Department of Transportation refers to its transportation equipment operators as "TEOs."

TABLE 8: AGREEMENTS BY COLLECTIVE BARGAINING UNIT

CBU	Collective Bargaining Agreement	Effective
0100	Master Agreement Between the COD and the Association of Professional and Technical Employees	2019–2023
1130	Master Agreement Between the COD and the Michigan Council 25 AFSCME, AFL-CIO Non-Supervisory BU	2019–2023
1130	Supplemental Agreement Between the Buildings, Safety Engineering, and Environmental Department and Local 62 of the AFSCME, AFL-CIO, Michigan Council 25	2022–2024
1140	Master Agreement Between the COD and the Michigan Council 25 AFSCME, AFL-CIO Non-Supervisory BU	2019–2023
1140	Supplemental Agreement Between the General Services Department - Fire Apparatus Division and Local 542 of the AFSCME, AFL-CIO, Michigan Council 25	2019–2024
1202	Master Agreement Between the COD and the Michigan Council 25 AFSCME, AFL-CIO Non-Supervisory BU	2019–2023
1202	Supplemental Agreement Between the General Services Department and the Local 229 of the AFSCME, AFL-CIO, Michigan Council 25	2019–2024
1410	Supplemental Agreement Between the General Services Department and the Local 229 of the AFSCME, AFL-CIO, Michigan Council 25	2019–2023
1410	Master Agreement Between the COD and Michigan Council 25 Local 1023 of the AFSCME AFL-CIO Emergency Services Operators Chapter	2021–2025
1500	Master Agreement Between the COD and the Michigan Council 25 AFSCME, AFL-CIO Non-Supervisory BU	2019–2023
1500	Supplemental Agreement Between the Recreation Department and Local 836 of the AFSCME, AFL-CIO, Michigan Council 25	2019–2024
1530	DWSD Collective Bargaining Agreement Michigan Council 25 AFSCME, AFL-CIO Local 2920	2018–2021
1530	Pending DWS Collective Bargaining Agreement Between Michigan Council 25 of the AFSCME, AFL-CIO, Local 2920 and the DWSD	2023–2027
1620	Master Agreement Between the COD and the Michigan Council 25 AFSCME, AFL-CIO Non-Supervisory BU	2019–2023
1620	MOU Between the COD and AFSCME, AFL-CIO (Non-Supervisory) Department of Transportation Locals 214 & 312	2021–2023
1630	Master Agreement Between the COD and the Michigan Council 25 AFSCME, AFL-CIO Non-Supervisory BU	2019–2023
1630	MOU Between the COD and AFSCME, AFL-CIO (Non-Supervisory) Department of Transportation Locals 214 & 312	2021–2023
1640	Master Agreement Between the COD and the Michigan Council 25 AFSCME, AFL-CIO Non-Supervisory BU	2019–2023
1650	Master Agreement Between the COD and the Michigan Council 25 AFSCME, AFL-CIO Non-Supervisory BU	2019–2023
1650	Master Agreement Between the COD and Local 542 of the AFSCME, AFL-CIO (Motor City Seasonals)	2019–2024
1740	Master Agreement Between the COD Department of Transportation and Amalgamated Transit Union, AFL-CIO Local 26	2021–2025
1740	MOU Between the COD Department of Transportation and Division 26 Amalgamated Transit Union, AFL-CIO	2022–2023
1800	Master Agreement Between the COD and the U.A.W. Local 2211 (United Automobile, Aerospace and Agricultural Implement Workers of America) Public Attorneys Association	2022–2026
2001	Master Agreement Between the COD and the Michigan Building and Construction Trades Council	2019–2023
2200	Master Agreement and Extension Between the DWSD and the Association of Professional Construction Inspectors	2013–2020
3000	Master Agreement Between the COD and the Detroit Police Officers Association	2022–2027
3100	Master Agreement Between the COD and the Detroit Fire Fighters Association	2020–2026
4000	Master Agreement Between the COD and the Detroit Fire Fighters Association	2020–2026
4004	Master Agreement Between the COD and the Detroit Fire Fighters Association	2020–2026
4200	Master Agreement Between the COD and Department of Transportation Foreman's Association of America Local 337 (Non-Supervisory)	2019–2023
4200	MOU Between the COD and the Foreman's Association of America Local 337 (Non-Supervisory)	2020–2024
6400	Master Agreement Between the COD and the Detroit Police Lieutenants and Sergeants Association	2022–2027
6550	Master Agreement Between the COD and the Detroit Police Command Officers Association	2022–2027
7100	Master Agreement Between the COD and the Senior Accountants, Analysts and Appraisers Association	2020–2024
7100	MOU Between the COD and the Senior Accountants, Analysts and Appraisers Association (SAAA)	2020–2024
7400	Master Agreement Between the COD and the Service Employees International Union Local 517-M (Supervisory Unit)	2019–2023
8000	Master Agreement Between the International Brotherhood of Teamsters Local 214	2019–2023
8001	DWSD Collective Bargaining Agreement Teamsters State, County and Municipal Workers Local 214 (International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America)	2014–2019

1. Departmental Phased Approach

19. The first reported pay dates for each department out of UltiPro are outlined below:¹⁴

- Phase I – 11/9/2018
 - **Departments:** OCFO; Admin. Hearings; Housing & Revitalization; Human Rights; Human Resources; DoIT; Law; Mayor’s Office; Non-Departmental; OIG; Planning Department; Police Assistants; and 36th District Court.¹⁵
- Phase II – 4/12/2019
 - **Departments:** City Council and Detroit Public Library.
- Phase II (continued) – 7/5/2019
 - **Departments:** Detroit Water and Sewerage Department.
- Phase III – 9/13/2019
 - **Departments:** Airport; OAG; BSEED; City Clerk; Department of Public Works; Elections Commission; General Services; Department of Health and Wellness; Human Rights Department; Municipal Parking; Non-Departmental; Ombudsperson; Planning Department; Recreation; Public Lighting; Zoning Appeals.
- Phase IV – 1/3/2020
 - **Departments:** DDOT Non-TEOs and DDOT TEOs.
- Phase V – 1/3/2020
 - **Departments:** Fire Department.
- Phase VI – 10/21/2022¹⁶
 - **Departments:** Police Department.

20. As discussed in more detail throughout this report, DDOT and DPD have not completely transitioned to UltiPro. This incomplete transition was unknown to Stout at the outset of this audit and required adjustment to our audit plan once learned.

¹⁴ UPDATED ULTIPRO GO-LIVE SCHEDULE (2).pdf.

¹⁵ Stout understands that only judges from the 36th District Court record time in UltiPro.

¹⁶ DPD is not fully integrated into UltiPro’s time and attendance system.

2. *Complaints Associated with the Transition to UltiPro*

21. During the City's transition to UltiPro, the OCFO uncovered a variety of issues, some of which may or may not have existed prior to its transition. Namely:

- Certain employees were found to be in incorrect bargaining units, which resulted in no union dues deductions;
- Leading zeroes were sometimes left off from PDS data, causing incorrect disbursements to employees;
- Certain employees were incorrectly assigned to, or omitted from, a pension plan;
- Certain employees were not given a unit code for UltiPro, leading to those employees being excluded from Smart Sheets;¹⁷
- Police payroll team entered incorrect employee numbers on an adjustment Smartsheet which, presumably, would result in adjustments to the incorrect employees;
- Opening Social Security balances were not loaded until after the transition, thus resulting in manual oversight for employees who reached their 2022 annual Social Security limit; and
- One employee was set up in both PDS and UltiPro, which resulted in that employee receiving earnings from both systems.¹⁸

22. Additionally, it was represented to Stout that the DPD's transition to UltiPro was long and complex, and employees within the DPD are not wholly confident that the time and attendance portion of UltiPro is always functioning as intended.¹⁹

3. *Status of UltiPro*

23. As of the date of this report, the City has integrated the three components of UltiPro (*i.e.*, HR, payroll, and time and attendance) across all departments and/or divisions except the DPD, DDOT, and 36th District Court. These departments employ a variety of timekeeping and payroll systems to perform time and attendance functions which will be further discussed. The table below identifies each City Department not fully integrated into UltiPro and the system it uses for its human resources, time and attendance, and payroll functions.

¹⁷ There was no commentary on this finding indicating the effect this has on an employee's compensation.

¹⁸ POLICE - Go Live Opportunities.xlsx.

¹⁹ Interview with Commander – Management Services Division, DPD, dated October 27, 2023.

TABLE 9: DEPARTMENTS OPERATING OUTSIDE OF ULTIPRO

Department / Entity Name	Human Resources	Time & Attendance	Payroll
Department of Transportation	UltiPro	Hastus	UltiPro
Police	UltiPro	Handwritten Spreadsheets	UltiPro
36th District Court	ADP		ADP

D. TIMEKEEPING AND PAYROLL PROCESS

24. With the exception of DPD and DDOT, hourly employees using UltiPro at the City clock in with a badge or via a web-based computer whereas salaried employees submit timesheets weekly which indicate that eight hours were worked each day or some other accounting of their time. Once time is entered by an employee, that time must be approved by department supervisors prior to payroll processing. Additionally, UltiPro does not allow an employee to enter more than eight hours, and if an employee does not submit their time, they will not be compensated.

25. As previously stated, DPD and DDOT do not record time and attendance in UltiPro. A discussion regarding the timekeeping processes of the DPD will be presented in a subsequent Interim Report focusing on the City's public safety departments DPD and DFD. A discussion regarding the timekeeping processes of DDOT is attached as **APPENDIX B** to this report.

26. Each pay period, the OCFO performs a series of processes that use time and attendance records of City employees along with stored pay rates to process payroll. These processes generally include the following steps over a two-day period.

1. Cherwell Case Resolution
2. Locking DPD Smartsheet's Group One Police Timekeepers
3. Receipt, Transformation and Import of DDOT and DPD Time and Attendance Files Maintained Outside of UltiPro's Time and Attendance Module ("UTA")
4. Receipt, Review and Adjustment of DDOT Sick, Accident and FMLA Records
5. Lock Employee Timesheets
6. Retroactive Adjustments from Prior Payroll Periods
7. Specific Processes Related to DFD

- a. Overtime Reconciliation
- b. Unauthorized Report
- 8. Lump Sum Payments
- 9. UltiPro Payroll Checklist²⁰
 - a. Validate Pay Period
 - b. Validate Earnings and Deductions
 - c. Import Pay Files
 - d. Verify Time
 - e. Submit Imported Time
 - f. Run Pre-Check Detail Listing
 - g. Run Pension Business Intelligence
 - h. Approval by Manager
 - i. Approval by Leadership
 - j. Finish Payroll
 - k. Send Complete Payroll Email
 - l. Run and Send Overtime Report
 - m. Run Payroll Reports
 - n. Save Check File from File Transfer
 - o. Update General Ledger
 - p. Verify Wire Transmission

E. STOUT'S PAYROLL PROCESSES OBSERVATIONS

27. As detailed above, the City's payroll processes rely on several manual processes and key employees. While the City's payroll processes are generally administered in a well-organized and controlled environment, these manual processes are inefficient and create additional risks for inaccurate payroll. In

²⁰ The steps below are a consolidated version of this process. An example of a complete checklist is included as **EXHIBIT 1.0**.

some circumstances, these manual procedures are created by mistakes or incomplete information provided by other City departments. Further, many of these manual processes are reliant on the knowledge of key individuals which might make replication of these tasks challenging or even compromise the accuracy of payroll runs if key individuals are unavailable for one or more payroll runs.

1. Import of DPD and DDOT Time and Attendance Records

28. Stout observed that the OCFO relies on a single employee to perform multiple steps in importing time records maintained by DPD and DDOT outside of UTA. Stout is unaware of any other employees that are trained to complete these steps or a written set of policies and procedures that would provide knowledge transfer if this employee is unavailable to complete these imports. The specific steps for the DPD time import process will be included in a subsequent interim report focused on DPD. The specific steps related to DDOT's time import are included as **APPENDIX B**.

2. Lump Sum Payments

29. When an employee separates from the City, they may be eligible for a lump sum payment of unused benefits, such as vacation time. During each pay period the Accounting Tech Manager Time and Attendance uses a list of separated employees provided by HR and manually goes into each separated employee's pay files to add payments for any accumulated benefits and clears the accrued balance for that time. Stout identified that an accumulated balance did not match the time paid in one lump sum payment transaction test.

3. Retroactive Adjustments

30. The City at times needs to correct prior period payrolls. Through conversations with the OCFO, Stout understands many of these transactions are the result of departmental supervisors not approving items such as overtime, sick or vacation time. For these transactions, the OCFO reviews each transaction to verify the days and hours where adjustments are needed and verify appropriate approvals are present and the employee was not already compensated for this time.

4. 336 Pay group for hours less than 336

31. The 336 Pay Group is comprised of DFD employees that work 24-hour shifts. For each pay period, there is a system control to ensure that total regular and leave hours equal 336 hours. Therefore, prior to completing payroll the OCFO verifies that all employees in this pay group meet the 336-hour

requirement. When employees do not meet this requirement, they need to investigate and coordinate with DFD and/or HR to make appropriate adjustments. Examples of situations that require OCFO investigation and coordination of these items commonly include incorrect initial setup of an employee into the 336 Pay Group and an employee promotion out of the 336 Pay Group into another pay group.

5. 336 Pay group Overtime Adjustments

32. The DFD payroll group has a process where it reviews overtime reports and compares against its scheduling system. Any updates as a result of this process are intended to be made by DFD payroll but if this is not completed prior to timesheets getting locked then the OCFO will need to make these adjustments.
33. The Master Agreement Between the COD and the Detroit Fire Fighters Association does not specifically define the criteria DFD employees are compensated for overtime. On September 30, 2024 the 2nd Deputy Fire Commissioner confirmed to Stout, via email, that specific provisions for overtime were not included in the past two DFFA CBA. In this communication the 2nd Deputy Fire Commissioner represented that overtime was paid at 150% of the rate of pay "...for all hours worked outside of his/her regular schedule." However, as noted in the testing section for Employee F, Stout identified instances where an employee was paid both for overtime and a scheduled leave day. Without a contractual agreement, it is unclear how overtime should be administered for DFFA and how the OCFO and DFD make adjustments to approve and adjust overtime.

6. 336 Pay Group Review for Time Worked Outside of Shift

34. Stout understands, it is standard policy for the 336 Pay Group to not be compensated for any hours that are recorded outside of the time scheduled. The OCFO and DFD manually reviews these hours to determine if the employee should get paid. It is unclear what policies and procedures are reviewed to make determinations to pay employees that work hours outside of their shifts. However, Stout identified many examples in the testing section of DFD employees being compensated for time outside of their normal shifts and inconsistent with CBA provisions.

7. Manual Pay Data Entry and Overrides

35. When finalizing payroll in UltiPro, the OCFO has the opportunity to make one last set of adjustments and overrides. Stout understands that these adjustments can occur for a variety of reasons. During Stout's

onsite observation, these adjustments were made as a result of three employees receiving payments for incorrect annuity amounts. It was unclear how it was determined why the annuity amounts in the system were incorrect and the alternative overridden amounts were determined.

8. Manual Verifications

36. Stout understands that The Accounting Manager IV, Accounting Tech Manager II Payroll and Accounting Tech Manager II Time and Attendance all maintain hardcopy handwritten notebooks of manual adjustments made throughout the processing of each pay periods processing. These notes serve as the basis of items to further review prior to final submission of payroll. However, it is unclear how this list of adjustments is preserved and how another employee would review and interpret if one of these employees became unavailable to finish a pay period submission.

III. INFORMATION REQUESTED

37. Stout collected information from the City through receipt of physical documents in response to formal document requests as well as formal and informal interviews of representatives from the OCFO, HR and other department heads.

A. PHYSICAL DOCUMENTATION

38. On August 10, 2023, Stout submitted a formal document request to the OCFO in connection with an entrance conference. Stout's information request evolved during its engagement and eventually grew to contain 111 separate requests for documents and information.

39. The types of physical documents and information requested included payroll and timekeeping policies and procedures, collective bargaining agreements, organizational charts and directories, financial reports (*e.g.*, UltiPro Payroll Reports, overtime reports, and pay scale reports), audit reports, and employment data (*e.g.*, HR Demographic Data and Status History Report), among others. This information was used by Stout for two primary purposes: 1) gain an understanding how compensation is intended to be administered throughout the City; and 2) information to analyze and test if compensation is administered as intended.

40. Stout also interacted directly with City department leads to receive information that supported specific elements of time such as time cards and support for certain types of absences.

B. VERBAL INFORMATION

41. In addition to the physical documentation and information requested, Stout also interviewed and held discussions with representatives from several City departments to better understand processes and procedures used to administer payroll. These interviews and discussions included the representatives from the following City departments: OCFO, DPD, DDOT, Human Resources Department, Department of Innovation and Technology, DFD and the 36th District Court.
42. Topics of discussion covered in Stout's interviews included interviewee-specific employment history, the interviewee's roles and responsibilities, the City's transition to UltiPro, department-specific transitions to UltiPro, remarks regarding the transition to UltiPro, timekeeping and payroll controls and procedures and opportunities for error and fraud with respect to timekeeping and payroll administration, among others. As the audit progressed, these meetings became more pointed to specific documents received and processes for unique payroll situations.
43. In addition to interviews held with City employees, Stout also conducted and attended over 50 follow-up discussions to address, among other things, questions regarding documentation provided by certain parties and to further understand payroll- and time and attendance-related processes and procedures.

C. SITE VISIT – PAYROLL PROCESSING

44. During the week of April 29, 2024, Stout went onsite to observe the specific steps taken to process a payroll run. Stout's team met with the OCFO, DPD, DDOT and the 36th District Court during this time.
45. During these site visits, Stout went through the processes used by the OCFO in real time regarding the collection and aggregation of time and attendance records including making adjustments to these records and approval for payment.
46. DPD demonstrated the processes used to record its employees' time and attendance, the transfer of recorded time and attendance to UltiPro, how DPD audits and identifies time entry anomalies, types of records maintained to track employee time and leave balances, lump-sum payouts, DPD's transition to UltiPro, overtime and complaints.
47. DDOT attempted to demonstrate how its HASTUS time keeping system processes employee time, but as noted in Stout's first interim report has been unable to explain and furnish reports from its system.

48. The 36th District Court demonstrated how employees are onboarded in ADP, time is entered into the system, time is reviewed and approved, time-off balances and payment requests to City Treasurer.

D. STOUT'S OBSERVATIONS REGARDING THE AVAILABILITY AND TRANSPARENCY OF TIME RECORDS

49. Stout worked with the OCFO, HR and many city departments during this audit to understand the City's payroll functions and request documentation necessary for analysis. City representatives were generally responsive to Stout's communication, and, as noted previously in this report, invested significant time in meeting with Stout to answer questions and clarify documentation. However, throughout the course of this audit, it was difficult for the OCFO, and other City Departments, to timely provide information requested. These delays contributed to both the length of time and cost of this audit.

50. As an example, much of Stout's analytical procedures were performed on the payroll transactions contained in payroll transactional reports from UltiPro ("UltiPro Payroll Reports"). As such, these reports were key documents for this audit. Stout first requested these reports in August 2023 but was not provided the reports until April 2024, nearly eight months after the request was made. A timeline of the challenges in obtaining this information was memorialized in a memorandum in December 2023.

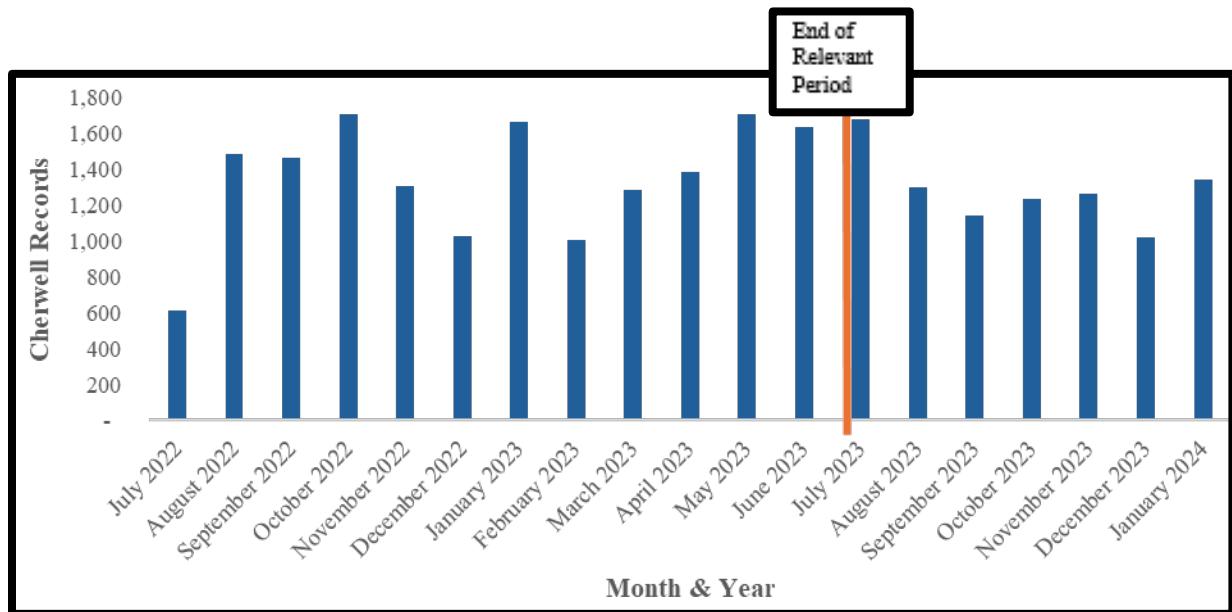
51. Similarly, Stout presented the draft results of its Citywide payroll observations to the OCFO on June 17, 2025 at an end of field work conference which contained a virtual presentation along with a written record. Many of these observations were similar to, and built off, the observations communicated in a previous end of field work conference on April 21, 2025 related to analysis of DPD transactions. It took until July 15, 2025 for the OCFO to provide full responses and additional documentation it claimed would explain anomalies identified by Stout in both the April and June end of field work conferences. Despite nearly three months between the communication of Stout's initial observations and the provision of additional information to consider, the OCFO's explanations were generally not supported by the documentation it provided. Even if the documentation provided by the OCFO fully supported all items of concern identified by Stout, the fact that three months were needed to investigate these items highlights inefficiencies and lack of transparency within the City's time records.

IV. TIME- AND PAYROLL-RELATED INQUIRIES

52. Stout reviewed records from the City's Cherwell system, an IT, case management system for time- and payment-related inquiries, complaints, feedback and support. Stout was provided 16,258 unique Cherwell

records from July 2022 through the end of the Relevant Period.²¹ An analysis of the number of Cherwell unique case tickets from its implementation in July 2022 through the end of the Relevant Period is presented below.

IMAGE 1: QUANTIFICATION OF CHERWELL TICKETS RECEIVED BY STOUT, BY MONTH



A. CHERWELL INQUIRY TESTING

53. Stout tested a random sample of 101 Cherwell tickets (the “Cherwell Random Sample”) which is statistically significant at a 95% confidence level and a 10% margin of error. Stout classified each ticket in the Cherwell Random Sample as being related to “HR,” an individual being unable to log into UltiPro or a similar administrative issue, an individual’s “leave balance,” an individual’s payment, time and attendance, or “N/A,” for tickets in which Stout was unable to conclude the nature of the inquiry based off the information made available. Set forth below is the number of Cherwell Random Sample tickets in each category.

²¹ The City used a separate payroll inquiry form (“PIF”) process prior to Cherwell to record payroll related inquiries. These records were not analyzed as this system is no longer in place and therefore there is limited relevance to such an analysis.

TABLE 10: SUMMARY OF CHERWELL TICKETS SUBMITTED DURING THE RELEVANT PERIOD

Categorization	Category Count	% of Total
HR	20	20%
Log in / Administrative	13	13%
Allegation of UltiPro Reporting Incorrect Information		
Leave Balance	4	4%
Payment	22	22%
Time and Attendance	16	16%
Subtotal	42	42%
Unable to Conclude	26	26%
Total	101	100%

54. Stout further analyzed the 42 tickets that related to a description of UltiPro reporting incorrect information in the form of a leave balance, payment or time and attendance as these tickets suggest that an element of the payroll process might not be functioning correctly. Specifically, Stout used the available information to make a determination as to whether the complaint was “likely employee-related” (*i.e.*, an individual forgot to submit their time and, as a result, was not paid), “likely system-related” (*i.e.*, a technical issue embedded within UltiPro), a general inquiry, or unknown.²² Ultimately, the reporting of the Cherwell ticketing system did not contain enough information to make a conclusion as to the root cause of many of these inquiries. A summary of Stout’s secondary categorization is presented below.

TABLE 11: SUMMARY OF CHERWELL TICKET ERROR TYPES

Error Type	Category Count	% of Total
Likely Employee-Related	7	17%
Likely System-Related	11	26%
General Inquiry	5	12%
Unknown	19	45%
Total	42	100%

55. Each of the 42 sampled Cherwell cases related to leave balance, payment, and time and attendance are presented in **EXHIBIT 2.0**, and examples of each reason category is presented below.

²² This determination was based on available information provided and the limited descriptions made available from the Cherwell records. These classifications were not tracked within the Cherwell reporting system.

Example 1: Cherwell Case ID #25604²³

56. On June 9, 2023, an individual filed a ticket with Cherwell stating, “I noted that 24 hours of my vacation balance is missing. My vacation bank balance is 112 hours as of today. When I placed a day-off request in UltiPro, the time-off request window has same balance of 112 hours. However, after my manager approved.” Based on the remarks in the Cherwell ticket, it appears that UltiPro did not record and/or register the employee’s complete vacation bank balance. Accordingly, Stout characterized this record as a leave balance error that is likely a system error.

Example 2: Cherwell Case ID #26745²⁴

57. On June 28, 2023, an individual filed a ticket with Cherwell with a subject of “missing over time hours.” The comment field in the Cherwell ticket stated, “It is your responsibility to clock in and out every day to be paid correctly. There is a fee for a lost badge. Please follow the steps below to receive a new badge.” Based on the Cherwell ticket subject line and its remarks, it appears the employee worked overtime, but did not clock in so the employee was not compensated. Accordingly, Stout classified this Cherwell ticket as time and attendance, and likely employee related. This example further demonstrates that payroll administration controls function correctly within the City, as this employee was not compensated since he/she did not clock in.

Example 3: Cherwell Case ID #22410²⁵

58. On April 6, 2023, an individual filed a ticket with Cherwell with a subject line titled “underpaid” and in the response field, read, “[] or [] will need to address your questions.”²⁶ Based on the subject line, Stout was able to conclude that this ticket pertained to payment-related issues but was unable to conclude with the information provided whether this was a user- or system-related issue.

Example 4: Cherwell Case ID #20396²⁷

59. On February 16, 2023, an individual submitted a Cherwell ticket with a subject of “Current Balances Inquiry” and in the description field, stated, “Good afternoon, all, I have a few inquiries that I am hoping

²³ **EXHIBIT 2.0.**

²⁴ **EXHIBIT 2.0.**

²⁵ **EXHIBIT 2.0.**

²⁶ To protect the confidentiality of the individuals referenced in Cherwell Case ID #22410, Stout has omitted the individuals’ names.

²⁷ **EXHIBIT 2.0.**

you can assist me with.” Based on the subject line and description extrapolated from Cherwell, Stout was able to determine that this Cherwell ticket related to the employee’s leave balance. Furthermore, the description from Cherwell indicates that the subject had a general question regarding leave balances.

B. STOUT’S OBSERVATIONS REGARDING PAYROLL INQUIRIES

60. Cherwell cases averaged approximately 1,400 inquiries per month and did not show any signs of decreasing over the relevant period. With approximately 10,000 full-time equivalents (“FTE”) budgeted, this results in more than one inquiry per 10 FTE’s each month. The absence of any signs of decreased inquiry activity suggests continued challenges with the administration of the City’s payroll.
61. It is unclear how the City uses its Cherwell cases to improve its policies and procedures and/or educate its employees and supervisors towards improved processes. The information collected and stored in Cherwell does not always provide sufficient information to understand the issue and how it was resolved. This limits the City in using these inquiries to better understand weaknesses in its current system and identify potential improvements.
62. Despite the challenges and usability of the Cherwell data, Stout identified that approximately 42% of the randomly selected Cherwell cases involved (see below) an aspect of incorrect payroll related information. The reported information in Cherwell suggests that a systemic problem might exist with 26% of the aforementioned 42% population (11 cases identified below as likely system error). The Cherwell data does not report whether any upgrades to system or processes were made as a result of the inquiry.
63. Stout was also informed that the OCFO frequently analyzes Cherwell inquiries and compiles monthly reports that summary the inflow of data. While it is unclear what the OCFO does with its monthly Cherwell data, and how that data is used to further improve processes, it is clear that the OCFO attempts to understand what is causing Cherwell inquiries and the predominance of inquiry types.

V. ANALYSIS OF COMPENSATION PAID TO CITY EMPLOYEES

64. To perform its analyses, Stout used reports from UltiPro that contained all payroll transactions over the Relevant Period (“UltiPro Payroll Reports”), organizational charts, employee demographic data (“HR Demographic Data”),²⁸ payroll policies and procedures, UltiPro transition documentation, collective

²⁸ HR Demographic Data was provided as of September 28, 2023.

bargaining agreements, overtime reports, leave balance reports, pay scale reports, the Whitebook, UltiPro permissions logs (“UltiPro Permission Logs”), employee status history reports (“Status History Report”), and inquiries related to potential time- and payment-related inaccuracies, among other items. Using this documentation, specifically the UltiPro Payroll Reports, Stout identified nearly 12,910 separate employees that received payroll compensation across 14,974,655 distinct payroll transactions over the Relevant Period.

65. Stout conducted analytical procedures and specific payroll transaction testing to determine if City compensation was administered as intended. Analytical procedures were performed on the entire population of payroll transactions, where possible, for the Relevant Period. Payroll transaction testing is a more detailed examination and is based on a random sample of transactions rather than all transactions. Each type of analysis, and the results thereof, are further discussed below.

A. ANALYSIS AND OBSERVATIONS ON ALL PAYROLL TRANSACTIONS IN THE RELEVANT PERIOD

66. Stout performed analytical procedures using the information it received to determine if compensation was properly administered to City employees, the results of which are set forth in **ANALYSES 1 – 4**. Furthermore, Stout’s **ANALYSIS 5** provides additional information related to supplemental pay runs.

TABLE 12: SUMMARY OF PAYROLL ANALYTICS

Number	Title	Description
Analysis 1	Inactive Payments	Confirmation that employees were only paid for periods of active employment.
Analysis 2	Regular Pay & Paid Time Off	Confirmation that employees are not compensated for both Regular Pay and Paid Time Off.
Analysis 3	Shift Premium Hours	Confirmation that shift premiums were not paid in excess of hours worked.
Analysis 4	Multiple Net Cash Disbursements	Identification of employees who received multiple net cash disbursements in a pay run.
Analysis 5	Supplemental Pay Run	Determination of the frequency and value of supplemental pay runs, by department.

67. While all information provided by the City was considered, the UltiPro Payroll Reports and HR Demographic Data were the main sources of information used in these analyses. The UltiPro Payroll Reports contain unique, transaction-level details and fields that allow for analysis of wage rates, hours compensated, benefits, and both types and amounts of earnings paid. More specifically, for any given pay date (or “Period Control,” as referred to in the UltiPro Payroll Reports), the UltiPro Payroll Reports provide a description of the transaction, a debit or credit amount, total hours, and the employee’s name, ID, pay group, and job code, among other data points. The HR Demographic Data is a static,²⁹ qualitative

²⁹ Stout was provided HR Demographic Data as of September 28, 2023.

report containing employee ID, department, original hire date, date of birth, contact information, separation date, bargaining unit, and current job code.

1. Inactive Payments

68. Stout used the UltiPro Payroll Reports, HR Demographic Data, and Status History Report to identify any payroll transactions preceding an employee's hire date or following an employee's separation from the City. The Status History Report identifies periods in which an employee was active, on leave, or terminated, and contains a start and end date for each status. Using these documents, Stout quantified payments to individuals and analyzed whether said payments occurred prior to a hire date or following an employee's separation.

a. Stout's Analysis of Inactive Payments

69. To determine if employees were compensated prior to their initial start date, Stout compared employees' first active date from the Status History Report to the dates on which employees were compensated per the UltiPro Payroll Reports. Stout's preliminary analysis indicated that there were employees who were compensated prior to hiring. However, upon further reconciliation, Stout identified discrepancies between the HR Demographic Data and the Status History Report with respect to employees' hire/active date. Stout repeated its initial pre-hiring analysis with the HR Demographic Data and was unable to identify any employees who were compensated prior to their original hire date. Due to the inconsistencies and potential unreliability of certain data Stout received and relied on, we were unable to reach a conclusion as to the number of employees who were compensated prior to hiring.

To determine if an employee was compensated following separation, Stout compared the separation dates from the Status History Report to the date employees received Regular Pay earnings per the UltiPro Payroll Reports. Stout also considered that pay periods begin on Mondays, end on Sundays and the pay date is the Friday following the end of the pay period. Thus, pay dates generally occur between five and 18 days following the date worked.³⁰ Of this group, Stout found that 71 City employees received

³⁰ This report does not summarize any analyses Stout performed with respect to employees who were terminated, compensated, and then rehired. Stout understands that employees may have been compensated following separation but prior to rehire.

compensation for Regular Pay 19 or more days following the separation of their employment from the City.³¹ The results of this analysis are set forth below:

TABLE 13: SUMMARY OF EMPLOYEES RECEIVING COMPENSATION FOLLOWING SEPARATION³²

Department	Employee Count
GSD	14
DPD	18
LIB	11
DFD	5
DDOT	6
BSEED	3
DPW	3
DWSD	2
HEA	2
HUR	1
HRD	1
LAW	1
ELE	1
OMB	1
MPD	1
MAY	1
Total	71

b. OCFO Comments on Stout's Inactive Payment Analysis

70. Stout presented these employees and their post-separation payments to the OCFO. The OCFO then analyzed these payments and provided commentary regarding these payments occurred. The OCFO notes that many of these post-separation payments are attributable to reasons such as retroactive adjustments, incorrect separation dates, and extended furlough compensation, among others.
71. Stout categorized the OCFO's explanations into the following categories: "Incorrect Earning Code;" "Retroactive Rate Adjustment;" "COVID-19 Furlough;" "Grievance Number 2021-15;" "Incorrect Payment;" "Incorrect Pay Period;" and, for payments in which the OCFO's commentary was not clear, "OCFO Comments Unclear," the results of which are set forth below.³³

³¹ Stout's analysis does not include employees compensated via a supplemental pay run following separation or employees whose Regular Pay earnings were credited (reduced) 19 or more days after separation.

³² **EXHIBIT 3.0.**

³³ The OCFO's responses and commentary on Stout's Analysis 1 are attached as **EXHIBIT 3.1.**

TABLE 14: SUMMARY OF STOUT CLASSIFICATION OF OCFO'S RESPONSES TO ANALYSIS 1

Categorized UltiDetroit Comment	Count
OCFO Comments Unclear	41
Retroactive Rate Adjustment	10
Incorrect Earning Code	10
COVID-19 Furlough	5
Grievance 2021-15	2
Incorrect Payment	1
Incorrect Pay Period	1
No Commentary Provided	1
Total	71

72. The OCFO also provided Stout with transaction details for retroactive payments (“Retro Payments”) which contain adjustments related to payroll from prior periods. Analysis of the Retro Payments identified that 34 of the 71 post separation transactions are influenced by Retro Payments.

73. In addition to the categories above, Stout identified that 30 of the OCFO’s comments mention HR and, of those 30, 22 relate to an improper or backdated separation date and eight relate to a rate adjustment entered by HR.

TABLE 15: CATEGORIZATION OF ULTIDETROIT’S HR-RELATED COMMENTS

Categorized UltiDetroit HR Comment	Count
Separation Date	22
Rate Adjustment	8
Total	30

74. The OCFO’s comments on these transactions reflect untimely updates to employee information by HR, such as separation date or rate increase, that may have contributed to a payment greater than 19 days after separation.

c. Stout’s Observations Regarding Inactive Payments

75. Stout identified 71 payroll transactions made to employees after their separation from the City. Of these 71 transactions, 34 are influenced by Retro Payments and 30 transactions were identified as untimely inputs from HR; these transactions may overlap and are not additive. It is unclear whether these transactions involved overpayment to the separated employees.

2. *Regular Pay & Paid Time Off*

76. Stout understands that a standard work week at the City consists of 40 hours. This time can comprise a combination of Regular Pay and any number of substitute hours for Paid Time Off.³⁴ If the employee works over 40 hours in a week, including any of the Paid Time Off categories, then those hours are generally counted as overtime. As such, the combination of Regular Pay and Paid Time Off should never exceed 40 hours in a given work week, or 80 hours in a given pay period, because any additional hours worked should be reported as overtime with the exception of DFD employees that work 24-hour shifts.

a. Stout Analysis of Regular and Paid Time Off

77. Stout analyzed all payroll transactions for each pay date in the Relevant Period by adding the hours for Regular Pay and Paid Time Off, excluding transactions related to the 336 Pay Group, within each pay period. This analysis identified over 10,000 transactions and approximately 82,000 hours where an employee received compensation for more than 80 hours of Regular Pay and Paid Time Off within a pay period.

b. OCFO Comments Regarding Stout's Regular and Paid Time Off Analysis

78. The OCFO commented that Retro Payments might influence some of the identified hours over 80 within a pay period but otherwise did not provide any additional explanations for why this might occur. Stout updated its analysis and removed any transactions that also contained a Retro Active Payment. The numbers presented above remove transactions where a Retro Payment was provided.

c. Stout's Observations Regarding Regular and Paid Time Off Hours

79. Stout's analysis revealed that City employees are frequently compensated for more than 80 hours within a bi-weekly pay period, excluding overtime and the 336 Pay Group. This suggests that City employees were compensated for both Regular Pay and Paid Time Off within a single shift.

3. *Shift Premium Hours*

80. Certain City employees are entitled to shift premiums if their shifts begin in the afternoon or at night. If overtime is earned during these shifts, then the employee receives an additional time and one-half of the

³⁴ **EXHIBIT 4.0.** Stout used the following earning codes to identify Paid Time Off: "COMPT," "CSICK," "DEPPS," "DEPTL," "EV," "FMCMT," "FMEV," "FMFPD," "FMFR," "FMFR," "FMFS," "FMLAS," "FMVAC," "FUNER," "FUNEX," "FURLH," "FURLO," "JTIMT," "JURY," "MUCOM," "MUVAC," "PRSIC," "RSICK," "VAC." Stout did not include hours associated with earnings code "HOL15" or employees from the Detroit Fire Department.

afternoon or night premium rate. The compensation for both normal and overtime shift premiums are based on the shift times worked and therefore, the hours for these elements of compensation should not exceed the hours worked.

a. Stout Analysis of Shift Premium Hours

81. Stout used the UltiPro Payroll Reports to identify transactions where the hours compensated for premium shifts exceeded the hours worked. For regular shift premiums, Stout compared the hours recorded for Regular Pay against the hours reported for afternoon and night shift premiums. For OT premiums, Stout compared the hours reported as Overtime to the hours reported as an OT afternoon or night premium.³⁵

82. In total, Stout found over 5,000 unique transactions, and over 80,000 hours, where the hours reported for Afternoon (“AFT”) or Night (“NGT”) Shift Premium exceeded the number of hours reported as actually worked by City employees excluding transactions where prior period adjustments explain the shift premium hours in excess of regular pay hours.³⁶ The results of this analysis, by department, are set forth below:

TABLE 16: SUMMARY OF AFT & NGT PREMIUM HOURS IN EXCESS OF REGULAR PAY HOURS³⁷

Department	Transaction Count	Total Regular Pay Hours	Total Premium AFT&NGT Hours	Difference
DWSD	82	5,654	6,112	(458)
GSD	777	50,989	51,515	(526)
DDOT	2,337	156,443	171,283	(14,839)
DFD	1,239	72,944	130,116	(57,172)
ITS	12	846	847	(1)
DPW	166	9,393	10,780	(1,387)
MPD	41	2,740	2,757	(17)
LIB	2	127	128	(1)
HEA	8	405	421	(16)
DPD	770	51,553	61,359	(9,807)
Total	5,434	351,094	435,318	(84,224)

83. Stout identified over 4,500 transactions, and approximately 40,000 hours, involving compensation for Overtime Shift Premiums in excess of the amount of Overtime Hours that were reported excluding

³⁵ The following earning codes were used to identify Overtime hours: “Ern - OT Straight,” “Ern - OT2,” “Ern - OTS,” “Ern - Overtime.” The following earning codes were used to identify OT Premiums: “OTAF5,” “OTAFT,” “OTNG5,” and “OTNGT.”

³⁶ EXHIBIT 5.0. This analysis was limited to transactions where the amount of Regular Pay hours exceeded zero.

³⁷ EXHIBIT 5.0. For its calculation of AFT and NGT premium hours, Stout considered the following earning codes: “DTAFT,” “PRAFT,” “PRNGT,” and “DTNGT.”

transactions where Retro Payments explain the shift premium hours in excess of regular pay hours.³⁸ The results of this analysis, by department, are set forth below:

TABLE 17: SUMMARY OF OT SHIFT PREMIUM HOURS IN EXCESS OF REGULAR OT HOURS³⁹

Department	Transaction Count	Total Regular OT Hours	Total Premium OT Hours	Difference
DFD	1,514	23,024	40,236	(17,212)
DPW	91	234	901	(667)
DWSD	5	50	50	(0)
GSD	31	422	537	(115)
DDOT	36	799	1,012	(214)
ELE	1	0	5	(5)
FIN	1	1	1	(0)
HEA	1	4	4	(0)
DPD	3,050	52,019	73,720	(21,701)
Total	4,730	76,554	116,468	(39,914)

b. OCFO Comments Regarding Stout's Shift Premium Analysis

84. The OCFO did not have any comments regarding Stout's analysis of shift premium hours.⁴⁰

c. Stout's Observations Regarding Shift Premiums

85. As a result of its analysis, Stout identified over 5,000 instances for 80,000 hours where the hours reported for Afternoon or Night Shift Premium exceeded the number of hours reported as actually worked by City employees as well as over 4,500 instances for 40,000 hours where hours for Overtime Shift Premiums were more than the amount of total Overtime Hours.

4. Multiple Net Cash Disbursements

86. Under normal circumstances, an employee should receive only one payment per pay period. The identification of more than one payment could indicate improper payment. Analysis of the number of payments to each employee was therefore analyzed for multiple payments within a pay period.

a. Stout Multiple Net Cash Disbursement Analysis

87. Using the UltiPro Payroll Reports and transactions coded as "Net Cash Disbursements", Stout identified over 19,000 instances in which the UltiPro Payroll Reports reflect more than one Net Cash Disbursement

³⁸ EXHIBIT 6.0. This analysis was limited to transactions where the amount of Overtime hours exceeded zero.

³⁹ Amounts subject to rounding.

⁴⁰ The OCFO provided additional information on July 15, 2025 related to a Stout Analysis of shift premium rates which resulted in Stout removing that analysis from this discussion.

to an employee in a single pay period.⁴¹ Stout further investigated these transactions and identified that most of these transactions are the result of differences in how project codes are entered into the system. The following permutations of project codes are used for transactions where the UltiPro Payroll Reports reflect more than one Net Cash Disbursement.

TABLE 18: PROJECT CODE COMBINATIONS FOR MULTIPLE PAYMENT TRANSACTIONS

Project Code 1	Project Code 2	Project Code 3	Transaction Count
000000	[BLANK]		17,703
000000	0		12
000000	850001		4
000000	850601		3
000000	850901		99
000000	850902		7
000000	851001		25
000000	851201		5
000000	851203		1
000000	860213		2
850901	850902		1,371
0	[BLANK]		2
0	000000	[BLANK]	2
000000	850901	850902	2

b. OCFO Comments Regarding Stout's Multiple Payment Analysis

88. The OCFO represented that project codes are used to differentiate time spent on specific projects such as American Rescue Plan Act (“ARPA”) funds. When employee time is recorded into the system from UltiPro’s time and attendance module it is always in a six-digit numeric sequence with 000000 being the default if no distinction is needed. However, when compensation is entered manually for amounts not associated with hours worked, such as bonuses and uniform allowances, by HR, the six digit project code is not always followed resulting in many of these permutations.

c. Stout's Observations Regarding Multiple Payments

89. Ultimately, Stout identified 4,206 transactions, comprising 8,421 individual payments, where an employee received two separate payments within a single pay period. Stout was provided with the following reasons as to why more than one payment was issued.

⁴¹ The Multiple Payment Transaction comprise just .1% of the nearly 15 million payroll transactions analyzed but raise concern that the payroll system may not be functioning correctly.

TABLE 19: OCFO-PROVIDED REASONS FOR MULTIPLE CHECKS AND COUNT OF TRANSACTIONS

Check Add Mode	Check Add Mode Description	Count of Total Payments
A	Additional Check	4
C	Current Quarter Adjustment	10
D	Manual Adj - No Additional - Ded - Allow Direct Deposit	254
G	Guided Adjustment	1
M	Manual Check	33
P	Prior Quarter Adjustment	1
R	Regular Check	8,114
Y	Prior Year Adjustment	4
Total		8,421

90. Stout's analysis identifies several thousand City payroll transactions contained more than one payment to an employee during a pay period. These payments are reported predominantly as the result of regular checks and to a lesser extent manual adjustments.

91. Further, HR commonly does not enter project codes correctly resulting in an inability to identify multiple payments in the UltiPro Payroll Reports alone.

5. Supplemental Pay Runs

92. Supplemental pay runs are used by the OCFO to compensate employees not paid during a normal payroll run. Stout understands that supplemental pay runs are usually a result of missing information related to one or more employees at the time of the normal payroll run (*e.g.*, supervisor did not approve time in the regularly scheduled payroll run).⁴²

a. Stout's Analysis of Supplemental Pay Runs

93. Supplemental pay runs were identified from the UltiPro Payroll Report file with the words "Supplemental" or "Supp" in the file name. Stout identified 6,811 distinct payroll transactions totaling \$6,353,044 to City employees over the Relevant Period with an average value of \$1,533 per payroll transaction. As shown in **TABLE 20** below, most supplemental pay runs are necessitated by just a few departments.⁴³

⁴² Stout understands an employee must have at least 16 hours of unpaid time to be processed in a Supplemental Run; otherwise, the missing time is included in the next payroll run.

⁴³ EXHIBIT 7.0.

TABLE 20: SUPPLEMENTAL PAYROLL TRANSACTIONS BY DEPARTMENT

Department	Count	Net Cash Amount
DFD	3,049	\$ 2,839,156
DDOT	1,268	1,134,370
DPD	419	501,693
GSD	419	258,565
DPW	374	147,349
LIB	277	256,029
HEA	127	181,708
BSEED	124	60,841
FIN	114	186,719
CCL	104	175,498
DWSD	97	126,151
MPD	79	22,224
HRD	61	77,096
MAY	51	84,464
NON	48	59,898
HUR	40	34,055
LAW	35	61,791
ELE	26	18,962
DDD	21	27,124
HRS	20	26,593
ITS	17	32,832
CCK	13	14,220
PDD	11	11,661
OIG	7	6,788
DAH	4	4,593
AUD	2	417
PLD	2	347
OMB	1	1,031
ZON	1	869
Total	6,811	\$ 6,353,044

94. Stout also reviewed how the use of supplemental runs evolved over the Relevant Period. For the 2021 calendar year, the OCFO performed supplemental payments twice a week or “as needed” and, therefore, made 4,242 total supplemental payments to individuals. Of those 4,242 supplemental payments, 2,060 (49%) were run due to “contractual bonus/performance bonus/relocation & uniform allowances” and 708 (17%) were run due to lump sum payments.⁴⁴

95. For calendar year 2022, the City significantly reduced the number of supplemental payments to 1,024 which it attributed to implementing new payroll policies and educating supervisors and employees.⁴⁵ Similar to calendar year 2021, most supplemental payroll runs were consolidated in just a few departments: 250 (24%) originated from DDOT, 179 (17%) originated from General Services

⁴⁴ Stout understands the supplemental run scorecard for 2021 identifies that 4,242 supplemental payments were made but only detailed 2,768 in the scorecard.

⁴⁵ FINAL-COD 2022 Supp Pymt Scorecard.xlsx.

Department, 102 (10%) originated from the Detroit Fire Department, 76 (7%) originated from City Council, and 58 (6%) originated from the Detroit Health Department.⁴⁶

96. The OCFO noted that, for calendar year 2022, the top two reasons for having to issue a supplemental payment were due to “time submission challenges” and “HR opportunities.” Examples of specific reasons listed for having to run a supplemental payroll run in calendar year 2022 include, “Time sent after payroll processed,” “Employee was not keyed to UKG,” and “Employee did not have working hours on timesheet.”

97. Similarly, during calendar year 2023, the City made 1,020 supplemental payments.⁴⁷ Of the 1,020 supplemental payments, 719 (70%) were deemed departmental when listing the responsible party, 127 (13%) had human resources related as the responsible party, and 174 (17%) listed “UTA/Payroll” as the responsible party.⁴⁸ The OCFO also noted that the top reasons for conducting a supplemental run in calendar year 2023 were “Time Submission Challenges” (36%), “UTA Timefile Challenges” (13%), “HR Opportunities” (11%), and “Direct Deposit Returns” (10%).⁴⁹ Other specific reasons observed during Stout’s review of the calendar year 2023 scorecard include “Time Submitted After Cut off,” “Payroll Error,” “Time Not Approved by Cut off,” “Unauthorized Time,” and “Time Submitted Incorrectly.” The OCFO’s categorization for supplemental payments in calendar year 2021 - 2023 is set forth below.

TABLE 21: SUPPLEMENTAL PAY RUNS BY RESPONSIBLE PARTY⁵⁰

Responsible Party	CY 2021 ⁵¹		CY 2022		CY 2023	
	Supplemental Payments	%	Supplemental Payments	%	Supplemental Payments	%
Individual Department	-		602	59%	719	70%
Human Resources	-		372	36%	127	13%
UltiPro Time & Attendance / Payroll	-		50	5%	174	17%
Contractual Bonus / Performance Bonus / Relocation & Uniform Allowances	2,060	49%	-	0%	-	0%
Lump Sum Payments (FIRE Payouts)	708	17%	-	0%	-	0%
Total	4,242		1,024	100%	1,020	100%

⁴⁶ FINAL-COD 2022 Supp Pymt Scorecard.xlsx.

⁴⁷ FINAL-COD 2023 Supp Pymt Scorecard.xlsx.

⁴⁸ FINAL-COD 2023 Supp Pymt Scorecard.xlsx.

⁴⁹ FINAL-COD 2023 Supp Pymt Scorecard.xlsx.

⁵⁰ FINAL-COD 2022 Supp Pymt Scorecard.xlsx and FINAL-COD 2023 Supp Pymt Scorecard.xlsx.

⁵¹ Stout understands the supplemental run scorecard for 2021 identifies that 4,242 supplemental payments were made but only detailed 2,768 in the scorecard.

98. Additionally, the OCFO provided calculations for how it arrives at the estimated cost to conduct a supplemental pay run.⁵² For calendar years 2022 and 2023, the OCFO estimated the “average cost per supplemental payment”⁵³ to be \$62.50 and \$63, respectively. In totality, the OCFO estimated its total re-work expense for calendar years 2022 and 2023 to be \$64,000 and \$64,260, respectively.⁵⁴

99. Further, the OCFO estimated it takes approximately 52 hours per supplemental pay run, at 26 supplemental runs are made each year this equates to almost 1,400 hours in processing supplemental payments. This represents time that is lost that could be instead used to further investigate payroll related complaints through Cherwell, implement audit recommendations and/or identify and implement additional process improvements.

b. Stout’s Observations Regarding Supplemental Pay Runs

100. Stout’s analysis indicates that certain City departments comprise the majority of supplemental payments disbursed during the Relevant Period. Whether measured in dollars or hours, the City loses approximately an FTE each year on supplemental pay runs.

B. TRANSACTION TESTING

101. Stout began transaction testing by creating a random sample of 110 payroll transactions from the UltiPro Payroll Reports which is statistically significant at a 90% confidence interval and a +/- 10% margin of error (“Random Sample”).⁵⁵ The sample consisted of 109 distinct employees who represented 26 different bargaining units.^{56 57}

102. For the transactions in the Random Sample, Stout reviewed CBAs to identify the criteria for each earning category (i.e., the types of compensation paid such as regular pay, overtime, vacation etc.). Stout used

⁵² Timekeeping Rework Time_Cost.pdf.

⁵³ FINAL-COD 2022 Supp Pymt Scorecard.xlsx.

⁵⁴ FINAL-COD 2022 Supp Pymt Scorecard.xlsx and FINAL-COD 2023 Supp Pymt Scorecard.xlsx.

⁵⁵ The Random Sample reaches the aforementioned level of statistical significance at 100 transactions, but additional transactions were randomly added to ensure supplemental payroll runs were included, TASS employees and the semi-monthly pay group.

⁵⁶ Two transactions for one employee were included in the Random Sample resulting in 109 employees over 110 transactions. This number includes employees noted in CBU’s ranging from 0100 to 8001. Employees are included in the Random Sample reported as being in a 9000 series CBU which we understand are used for employees that are not in a bargaining unit.

⁵⁷ Stout removed four transactions from the Random Sample in its testing plan. Two transactions were identified as Long-Term Disability payments, and after consultation with the OAG, were considered out of scope as the transactions were unrelated to hours worked. Similarly, two additional transactions in the Random Sample were identified as not having any hours worked but instead were payments described as “MISC DD RETURN”.

the transaction criteria defined in each applicable CBA, to develop a test that would identify whether the prescribed conditions for the compensation were met. Stout also reviewed business rules provided by the OCFO that set the criteria for how each type of earning code is processed within UltiPro (“OCFO Business Rules”). Stout matched the criteria for each earning code to the OCFO Business Rules and compared the criteria between the two. Earning code criteria identified from CBAs, OCFO Business Rules, CBA / OCFO Business Rule differences and transaction tests are attached as **EXHIBIT 8.0**.

103. Stout identified 31 transactions (29% of the Random Sample)⁵⁸ with one or more types of pay that were not supported by the documentation provided and/or inconsistent with Stout’s interpretation of the CBA. In total, 14 of the 31 transactions identified by Stout as not fully supported are related to DPD and DFD employees and will be discussed in a subsequent interim report.
104. The details of the remaining 17 transactions where Stout concluded that documentation provided did not fully support payments received are further explained below.

TABLE 22: SUMMARY OF UNSUPPORTED TIME TYPES FROM TRANSACTION TESTING

Earning Category	Summary of Unsupported Issue	Number of Employees ⁵⁹
Overtime / OT2	Compensation for overtime paid without meeting CBA requirements of 40 hours of work per week.	2 Employees
Spread Time	A greater number of hours of Spread Time is paid compared to the number of scheduled hours of Spread Time.	2 Employees
Incentive Bonus	Incentive Bonus is paid for perfect attendance within a fiscal year. DDOT pays based on hour threshold reached instead of CBA requirements.	1 Employee
Holiday 15x	An employee received compensation at time and one half for work performed on a holiday. However, according to the business rules an employee should be compensated at 2x for approved holiday and 1x for excused holidays.	1 Employee
Holiday ⁶⁰	Compensation for Holiday Pay is unclear in many CBAs. Specifically, the use of “workday” or “day” before and after a holiday is inconsistent and not defined.	14 Employees

⁵⁸ Calculated based on the 31 unsupported transactions identified divided by the adjusted Random Sample of 106 total transactions.

⁵⁹ Some transactions had more than one instance of unsupported time type per pay period transaction.

⁶⁰ According to the AFSCME and DWSD CBAs, the standard work week is defined as beginning Monday and ending Sunday consisting of 5 regularly scheduled 8 hour periods. The DWSD CBA also indicates the standard work week could be made up of 4 regularly scheduled 10 hour periods. Although the standard work week is defined in the various CBAs, the definition of what constitutes a “workday” is not clear. Also, for Non Union employees, the Code of Ordinances, Chapter 35, does not define the term service day.

1. Overtime/OT2

105. In two separate transactions, a DDOT employee and a DWSD employee were compensated for overtime without the criteria for overtime, as presented in relevant CBAs,⁶¹ having been met. Specifically, timecards reflect that the employees did not work more than 40 hours in a work week.⁶² Additionally, one of these employees was also compensated for OT2 which is payment at twice the regular rate of pay. This looks to be related to hours worked during a scheduled holiday which should have been paid at time-and-one half, as indicated by the CBA.⁶³

2. Spread Time

106. In two transactions for DDOT employees, the employee timecards do not support the Spread Time paid. The CBA⁶⁴ defines Spread Time as payable as the time between two scheduled shifts. For example, if an employee has a shift from 10-2 and 5-8, the employee would be eligible for three hours of Spread Time between the two shifts. In the transactions tested by Stout, each employee was compensated for more hours of Spread Time than what were identified between shifts.

3. Incentive Bonus

107. In one transaction, a DDOT employee was compensated for an Incentive Bonus without the criteria for Incentive Bonus, as presented in the CBA⁶⁵, having been met. Stout understands that receipt of an Incentive Bonus requires the employee to achieve perfect attendance during the fiscal year. Perfect attendance is defined in the CBA as an employee “must have no unscheduled, unexcused absences from July 1st – June 30th to be eligible to receive this bonus. All absences must be scheduled in advance and/or excused.”⁶⁶ In testing perfect attendance, Stout identified this employee commonly had absences related

⁶¹ Master Agreement between the City of Detroit and Michigan Council 25 of the AFSCME Non-Supervisory Bargaining Unit 2019 – 2023 (BU 1630); DWSD Teamsters State, County and Municipal Workers, Local #214 2014 – 2019 (BU 8001).

⁶² In both transactions, the employee frequently clocked into their shift early but this time was allocated as unpaid on the time cards.

⁶³ Master Agreement between the City of Detroit and Michigan Council 25 of the AFSCME Non-Supervisory Bargaining Unit 2019 – 2023.

⁶⁴ Master Agreement between the City of Detroit Department of Transportation and Amalgamated Transit Union, AFL-CIO-Local 26 2021 – 2025 (BU 1740).

⁶⁵ Master Agreement between the City of Detroit and Michigan Council 25 of the AFSCME Non-Supervisory Bargaining Unit 2019 – 2023 (BU 1620); Memorandum of Understanding Between the City of Detroit and AFSCME AFL-CIO (Non-Supervisory Bargaining Unit) Department of Transportation, Locals 214 & 312, dated July 7, 2021.

⁶⁶ Memorandum of Understanding Between the City of Detroit and AFSCME AFL-CIO (Non-Supervisory Bargaining Unit) Department of Transportation, Locals 214 & 312, dated July 7, 2021.

to sick time, leave, funeral, grace time and vacation. As such perfect attendance could only be met if these absences were scheduled and/or excused. Stout requested support related to the scheduling and/or excusing of these absences but in an email from HR Employee Services on November 20, 2024, Stout was informed that no supporting documentation was available. Further, the CBA calls for the Incentive Bonus to be paid in August following the fiscal year end. It is unknown why the employee in this instance was compensated with an Incentive Bonus in December 2021.

4. Holiday 15x

108. In one transaction for a DDOT employee, Stout identified a discrepancy between the CBA⁶⁷ and the business rules⁶⁸ provided to Stout in how terms of the CBA are administered by UltiPro. Stout understands the CBA to provide compensation at time-and-one-half for approved holidays. However, according to the business rules, an employee in Bargaining Unit 1620-AFSCME Nonsupervisory Local 312 (DDOT General) should be compensated at double time for work on an approved holiday. In the transaction tested by Stout, the employee was compensated at time-and-one half. It is unclear why the business rules do not match the CBA and how the employee was compensated differently from the rules represented as implemented within UltiPro.

5. Holiday Pay

109. In 14 transactions, Stout identified ambiguous and inconsistent language defining the conditions in which Holiday Pay are met. This may have resulted in payment for Holiday Pay inconsistently with the governing CBAs.⁶⁹ Specifically, each CBA defines eligibility for Holiday Pay as working either “the day before”, or “workday before”, and all CBAs require working the “day after”⁷⁰ when defining the requirements to receive Holiday pay. Stout understands these agreements to require an employee to work both before and after a scheduled holiday. However, the CBAs are ambiguous and inconsistent in defining the days before and after to be worked. When a holiday falls on a Friday, the day after the

⁶⁷ Master Agreement between the City of Detroit and Michigan Council 25 of the AFSCME Non-Supervisory Bargaining Unit 2019 – 2023 (BU 1620).

⁶⁸ DDOT – AFSCME 1620.docx.

⁶⁹ Master Agreement between the City of Detroit and Michigan Council 25 of the AFSCME Non-Supervisory Bargaining Unit 2019 – 2023; DWSD Teamsters State, County and Municipal Workers, Local #214 2014 – 2019; Code of Ordinances, Chapter 35.

⁷⁰ Stout identified an additional transaction to the 14 transactions in this section related to bargaining Unit 1800 – Public Attorneys Association UAW 2211. This CBA defines eligibility for holiday pay as working the “workday before” and “workday after” a scheduled holiday. Workday is not defined in this agreement, but Stout noting the distinction between “day” and “workday”, did not flag this transaction for further review.

Holiday can be a Saturday in which the employee may not normally work. However, the CBAs do not make this distinction and instead use the language that employees must work the “day after” the scheduled holiday. Further, many CBAs use the language “workday before” when defining conditions for working prior to the scheduled holiday. The agreements do not define “workday” but nonetheless the distinction between “workday” and “day” is made. In these transactions, Stout is unable to conclude whether Holiday Pay should have been made as a result of the ambiguous and inconsistent terms used in the relevant CBAs.

VI. RESOLVED AND UNRESOLVED AUDIT FINDINGS

110. Stout was provided with an audit status report, as of 2024, which documented certain of Plante Moran’s findings during its external audit of the City (the “Audit Status Report”). The Audit Status Report documented Plante Moran’s findings, the responsible party within the City, and the progress of completion or resolution.⁷¹ Based on its analysis of the Audit Status Report, Stout understands that many of Plante Moran’s findings with respect to the OCFO have been resolved. Using the Audit Status Report, Stout extracted certain of Plante Moran’s findings that appeared relevant to its engagement. Set forth below is an extraction of the Audit Status Report, thus demonstrating certain outstanding findings and the OCFO’s ability to resolve findings.⁷²

TABLE 23: OUTSTANDING PAYROLL-RELATED ISSUES IDENTIFIED BY PLANTE MORAN⁷³

Plante Moran Issue	Year	Responsible Department	Current Year Progress
PM noted that <u>FIRE comp time and vacation (furlough) time was accrued at the "low rate" which is based on the number of hours in a year (8,760), instead of normal salary hours (2208).</u> The adjustment is not qualitatively material given the long-term nature of compensated absences and the large governmental activities deficit noted above. <i>(emphasis added)</i>	2022	Office of the Controller	60%
Group Audit DTC- Detroit Transportation Corporation had a significant number of adjustments related to the following balances: fixed assets, prepaid expenses, liabilities for compensated absences, and FTA grant activity. In addition, journal entries were not reviewed during the year, drawdowns for FTA Federal portion and State portion were not made timely, and <u>errors existed in classification of certain account balances.</u>	2022	OCFO – Admin.	0%
During audit of census information for the pension liability, the following discrepancies were noted: 1. An accurate census that reconciles to the actuary’s data was not timely available for our review.	2021-2022	OCFO – Admin.	N/A

⁷¹ See Copy of 2024- OC AFCAP Status Report.xlsx.

⁷² See Copy of 2024- OC AFCAP Status Report.xlsx.

⁷³ See Copy of 2024- OC AFCAP Status Report.xlsx.

~~2. For 1 out of 5 samples, the amount paid was more than the benefit payment calculation amount as per the plan document. 3. For 3 out of 5 samples, the document to verify compensation used for the calculation of the benefit payment amount was not available for our review.~~

The City has outstanding checks related to uncashed payroll, accounts payable, income tax, and property tax refund checks that have not been escheated to the State.	2020	Treasury	N/A
The accrued sick leave payoff liability is understated as it does not include an estimate of the liability of any unvested employees that may ultimately vest. The calculation is also based on total sick hours, instead of using hours eligible for payout. (City/DDOT/DWSD)	2022	Office of the Controller	N/A
During salary and wage detail testing, PM noted lack of support for pay rate for 2 individual samples. Documentation supporting approval of pay rates should be formally documented.	2020	OCFO—Admin.	N/A
User and bank access to terminated employees should be removed on a timely basis	2022	DOIT / Treasury	N/A

111. Plante Moran also identified repeat findings related to compensated balances.⁷⁴ Specifically, Plante Moran noted that there are many exceptions to these rules and too many opportunities for management override within UltiPro which is consistent with Stout's observations.⁷⁵
112. Stout analysis indicates that many of the City's prior audit findings relate to payroll and, as of the date of this report, the majority of those findings have been resolved. While certain audit findings remain outstanding, Stout notes that a majority of the audit findings which Stout found relevant to its engagement have been resolved.

VII. SUBSEQUENT EVENT – PAY RATE DISCREPANCIES

113. In August 2025, the Auditor General identified that one of her employees was paid incorrectly from August 2024 through August 2025. During this period the employee should have been compensated at a rate of \$29.39 per hour but was instead compensated at \$31.46 per hour. This error is the result of UltiPro being configured to have two separate pay rate tables. One table is within the CORE system that HR uses to update employee demographic information including pay rates and the other table is within UTA, the time and attendance module. Stout understands that the table in UTA is intended to sync off the values in CORE.

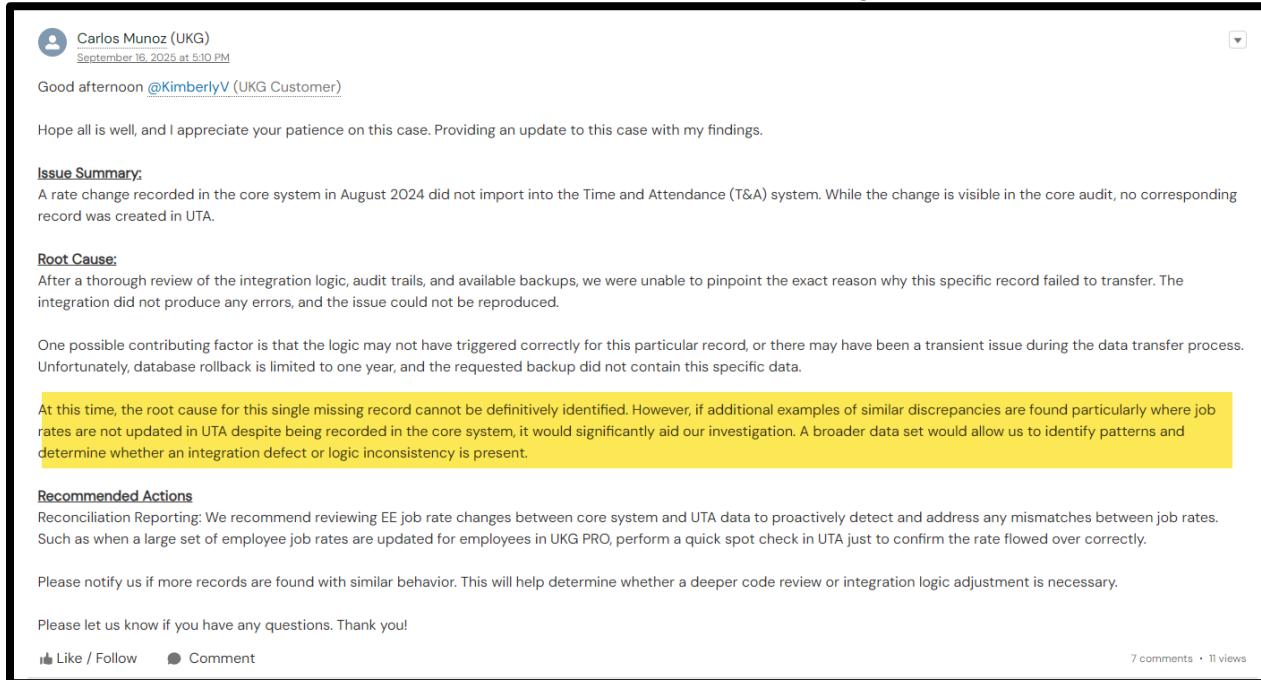
⁷⁴ Based on an interview with Plante Moran, conducted September 25, 2023.

⁷⁵ Based on interview with Plante Moran.

114. In August 2024, the Auditor General requested a pay rate increase for this employee that was denied by HR. However, an HR employee had updated the pay rate on the request and then attempted to reverse the update after the denial. The initial change to the requested, but denied, pay rate updated to both the CORE and UTA pay rate tables. The reversal of this update took effect only in the CORE table but not the UTA table. Payroll is calculated from the UTA pay rate table which resulted in this employee getting compensated at the incorrect rate of pay from August 2024 through August 2025.

115. HR inquired to UltiPro as to why the pay rate in UTA did not sync to CORE but UltiPro was unable to determine the root cause of this event. The response from UltiPro is copied below.

IMAGE 2: ULTIPRO'S RESPONSE TO PAY RATE INQUIRY



Carlos Munoz (UKG)
September 16, 2025 at 5:30 PM

Good afternoon @KimberlyV (UKG Customer)

Hope all is well, and I appreciate your patience on this case. Providing an update to this case with my findings.

Issue Summary:
A rate change recorded in the core system in August 2024 did not import into the Time and Attendance (T&A) system. While the change is visible in the core audit, no corresponding record was created in UTA.

Root Cause:
After a thorough review of the integration logic, audit trails, and available backups, we were unable to pinpoint the exact reason why this specific record failed to transfer. The integration did not produce any errors, and the issue could not be reproduced.

One possible contributing factor is that the logic may not have triggered correctly for this particular record, or there may have been a transient issue during the data transfer process. Unfortunately, database rollback is limited to one year, and the requested backup did not contain this specific data.

At this time, the root cause for this single missing record cannot be definitively identified. However, if additional examples of similar discrepancies are found particularly where job rates are not updated in UTA despite being recorded in the core system, it would significantly aid our investigation. A broader data set would allow us to identify patterns and determine whether an integration defect or logic inconsistency is present.

Recommended Actions
Reconciliation Reporting: We recommend reviewing EE job rate changes between core system and UTA data to proactively detect and address any mismatches between job rates. Such as when a large set of employee job rates are updated for employees in UKG PRO, perform a quick spot check in UTA just to confirm the rate flowed over correctly.

Please notify us if more records are found with similar behavior. This will help determine whether a deeper code review or integration logic adjustment is necessary.

Please let us know if you have any questions. Thank you!

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116. Stout attempted to further investigate this matter and identified several instances where the pay rate in CORE did not match the payrate in UTA. However, upon further investigation of some of the discrepancies Stout found additional issues.

- In one example, the mismatch was the result of a known HR error in updating payrates where the update was erroneously backdated. The erroneous backdating resulted in an undocumented retroactive adjustment as the UTA system applied the higher rate of pay to

past periods and made payments based on previous hours worked.⁷⁶ In Stout's analysis, the extra payments triggered the identification of a pay rate mismatch. Stout's analysis was setup to identify documented Retro Payments from files but because this was a system initiated adjusted as opposed to a manual Retro Payment Stout was not provided a record of this adjustment to account for.

- b. In another example Stout identified a payrate discrepancy related to a DFD employee. In this example, the discrepancy was the result of the low and high rates used by DFD. In this example, the employee arrived late for his shifts and worked past the end of his shifts to cover the missed time. The time worked past his shift was approved by his supervisor, but the time worked outside of his schedule triggered the payment of the high rate of \$34.95 instead of the low rate of \$8.81. While the DFFA Master Agreement identifies a low and high rate for certain employees, it does not specify the circumstances in which those rates are to be used. Neither the OCFO or DFD was able to provide documentation or explanation regarding the criteria that governs the use of the high and low rates. In this example, the employee is incentivized to arrive late and stay late as he was compensated at a pay rate nearly four times the low rate he would have received had he worked his normal schedule.
- c. In many instances, pay rate changes take effect in the middle of a pay period. Thus, for days in the pay period prior to the change one pay rate is used and another pay rate is used following the effective date of the change. The hours worked and related payments out of the UTA system provided to Stout were for the entire pay period and not separated for each day. Stout developed an algorithm for analysis to account for mid-pay period rate changes that accounted for this issue but given the number of records and many unique pay situations at the City it could not be definitively proven it would account for all mid-pay period updates correctly.
- d. As noted above in Analysis 2, Stout identified many transactions where employees were compensated for more than 80 hours in a pay period. In comparing pay rates Stout also identified scenarios when employees were compensated for less than 80 hours in a pay period. In Stout's testing of these transactions, this did not seem to effect the calculated pay rate from UTA. Given the number of transactions and unique pay situations in the City, these

⁷⁶ Stout understands the City is in the process of recollecting these erroneous payments.

transactions could not be definitively concluded to not affect Stout's UTA pay rate calculation.

117. As a result of the issues identified in Stout's initial analysis between the CORE and UTA pay rates, Stout concluded that based on how the data is structured and identified issues and errors within this data, further investigation into any past discrepancies would be resource intensive. Stout understands the City is working on an update to its system that would remove the use of two pay rate tables to only one pay rate table but this update will not be completed until 2028. Stout also notes that UltiPro's recommendation to the City is that it should develop a reconciliation process for future transactions after rate changes. Stout recommends the City take this recommendation further and reconcile all rates between the two tables for all employees for each pay period. To facilitate this reconciliation, the City may want to consider making pay rate changes effective only at the beginning of each pay period. Such a reconciliation would identify not only any discrepancies in pay rates between the two tables but also errors such as the incorrect effective date of a pay rate change that resulted in overpayments the City is still trying to collect.

* * * * *

Respectfully Submitted,

STOUT RISIUS ROSS, LLC

Stout Risius Ross, LLC

November 17, 2025

APPENDIX A

Appendix A - Provided by OAG **OVERVIEW OF THE CITY'S WORKFORCE**

This review provides an organizational overview of labor characteristics for all employees currently in the UltiPro payroll system. It presents a breakdown of employee classification, FLSA status, union affiliation, departmental assignments, job code structure, funding sources, leave activity, and suspension status.

As of July 2025:

- The City of Detroit pays 10,801 individuals via the City's UltiPro system. This count includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system. Their compensation is funded separately through the City's Oracle financial system. The exact number of Judicial Council staff is not available;
- 8,915 (or 82.5%) of employees in the system are classified as non-exempt under the Fair Labor Standards Act (FLSA), while 1,886 (or 17.5%) are classified as exempt;
- 8,023 (or 74.3%) of employees are represented by a union, with 23 active bargaining units currently in place;
- Workforce distribution is spread across 30 departments and 352 divisions, with 7,464 or 69.1% of the total staff in Police, Fire, General Services, Transportation, and Water;
- 691 (or 6.4%) employees are working in special administrative services roles, primarily supporting core operations. The 690 or 99.9% of employees are appointed, and 1 or 0.1% are in union positions;
- 1,108 or(10.3%) of employees are on active leave status; specifics regarding the nature or duration of FMLA leave (intermittent vs. continuous) are not available;
- 39 employees are currently suspended and;
- 1,117 job codes, 126 bargaining unit codes, and 27 rules are actively used; each is associated with a classification rule and a pay range structure. Five employees in the payroll system do not have a job code listed in the Compensation Schedule.

This data provides critical insight for HR planning, risk assessment, resource allocation, and workforce equity monitoring.

Appendix A - Provided by OAG OVERVIEW OF THE CITY'S WORKFORCE

Workforce Composition

This section provides an overview of the current workforce in the UltiPro payroll system, focusing on employee counts, Fair Labor Standards Act (FLSA) classification, union representation, and jobs:

Headcount and Employee Type Overview

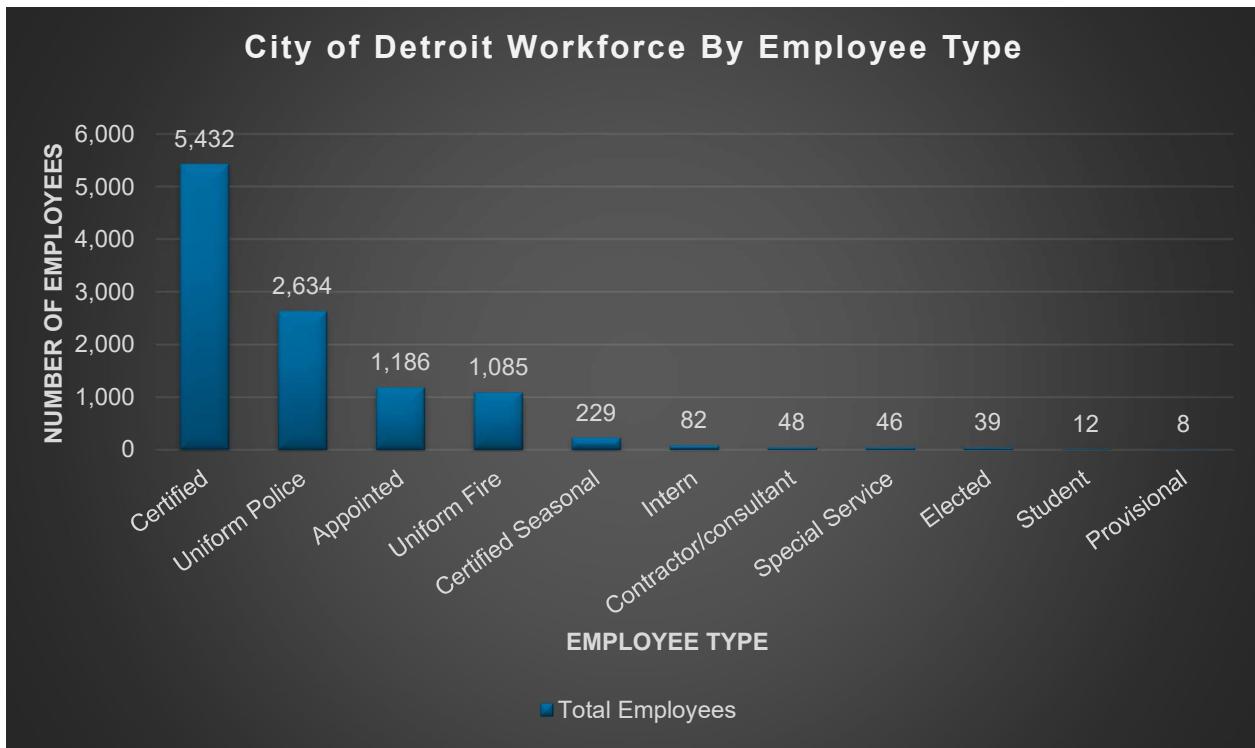
As of the reporting date in July 2025, the City has a total of 10,801 employees on payroll. This figure includes all staff who are currently assigned to a position and receiving compensation through the City of Detroit's UltiPro payroll system. The workforce is composed of several employee types, including:

- **Certified employees** (e.g., civil service or merit-based roles);
- **Appointed employees** (e.g., executive, managerial, or certain exempt positions);
- **Elected Officials** (individuals holding public office through election);
- **Uniform Police** (sworn law enforcement officers covered by police-specific labor agreements);
- **Uniform Fire** (sworn fire personnel covered by fire-specific labor agreements);
- **Certified Seasonal staff** (hired for short-term or cyclical functions) and;
- **Other classifications** (as defined by internal HR rules or job-specific designations).

City of Detroit Workforce by Employee Type (A) (B)			
Rank	Employee Type	Total Employees	Percentage of Workforce
1	Certified	5,432	50.3%
2	Uniform Police	2,634	24.4%
3	Appointed	1,186	11.0%
4	Uniform Fire	1,085	10.0%
5	Certified Seasonal	229	2.1%
6	Intern	82	0.8%
7	Contractor/Consultant	48	0.4%
8	Special Service	46	0.4%
9	Elected	39	0.4%
10	Student	12	0.1%
11	Provisional	8	0.1%
Grand Total		10,801	100.0%

Source: (A) *City of Detroit, Human Resources Department, Payroll Reports, July 2025*
(B) *City of Detroit, UltiPro Payroll System, Payroll Reports (Library Only), July 2025*

Appendix A - Provided by OAG
OVERVIEW OF THE CITY'S WORKFORCE

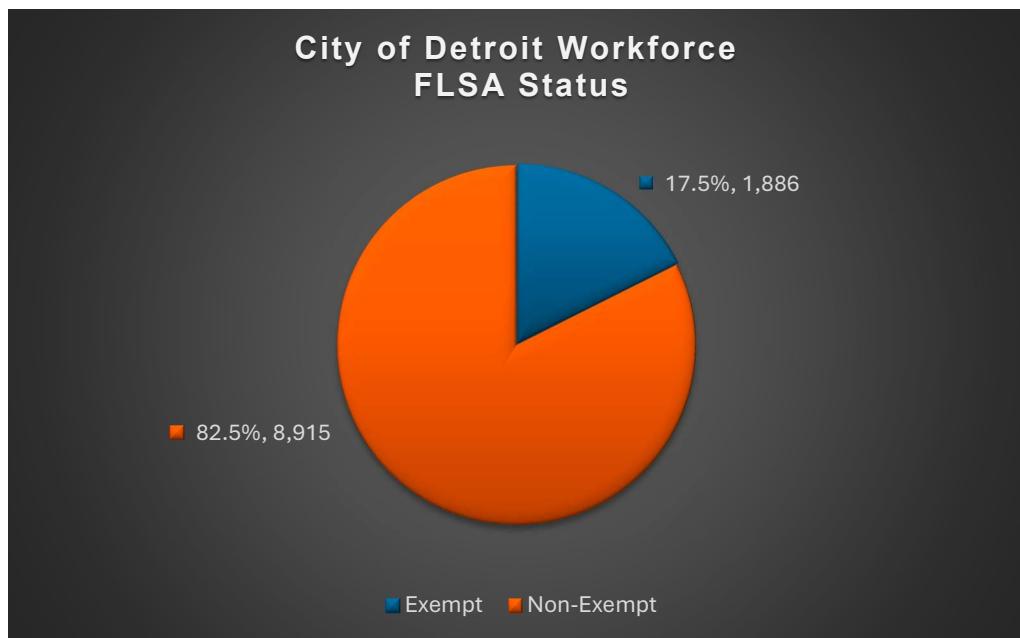


Each type plays a role in organizational operations and may be subject to different rules regarding benefits, probationary periods, or union representation. The total headcount reflects the City's operational size and workforce capacity, serving as the foundation for analyzing employee classification, department assignments, union affiliation, and labor-related resource planning. This total headcount includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system. Their compensation is funded separately through the City's Oracle financial system. The exact number of Judicial Council staff is not available.

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OVERVIEW OF THE CITY'S WORKFORCE

FLSA Status

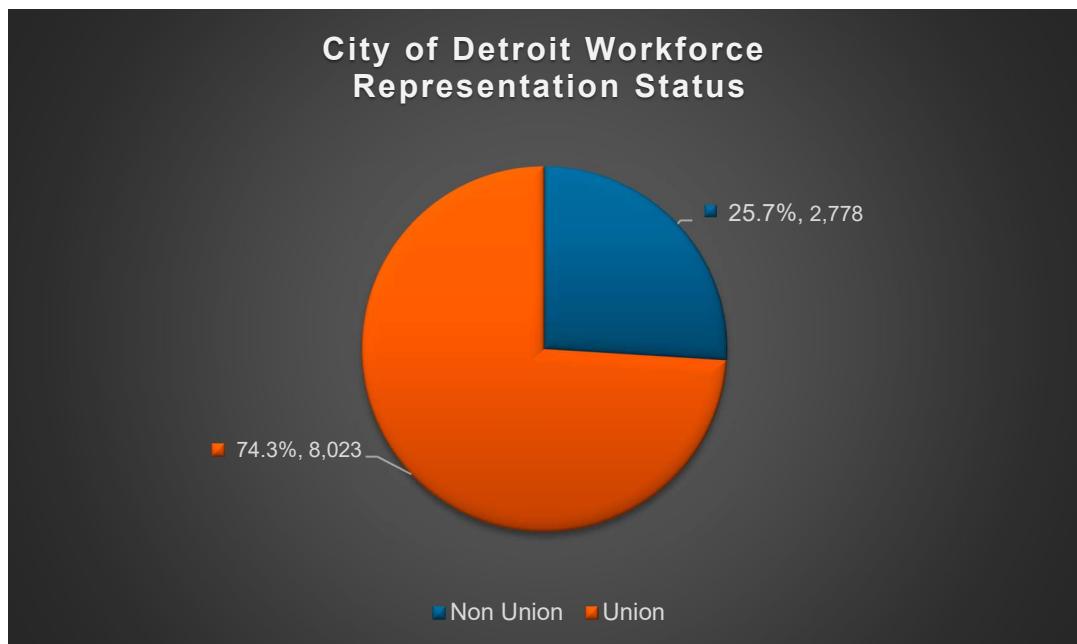
The workforce is classified under the Fair Labor Standards Act (FLSA) as either exempt or non-exempt, which determines eligibility for overtime pay based on job duties and specific salary thresholds. As of the reporting date, a total of 1,886 employees (17.5%) are classified as FLSA Exempt, meaning they are salaried and not entitled to overtime pay under federal law. A total of 8,915 employees (82.5%) are classified as FLSA Non-Exempt, meaning they are eligible for overtime compensation when working more than 40 hours in a workweek. FLSA status plays a crucial role in workforce planning and cost management, particularly in departments that often require overtime, shift work, or variable schedules.



Appendix A - Provided by OAG OVERVIEW OF THE CITY'S WORKFORCE

Union Representation

Union representation is a significant aspect of the organization's workforce structure. Employees are classified as either union-represented or non-union, based on their job classification and alignment with an active bargaining unit code. As of July 2025, a total of 8,023 employees (74.3%) are covered by one of the organization's active collective bargaining agreements, and 2,778 employees (25.7%) are classified as non-union, with terms and conditions of employment governed by internal Human Resources policies and administrative rules.



Union-represented employees are assigned to one of 23 bargaining units currently in use, each with its own agreement outlining pay, work rules, grievance procedures, and leave entitlements.

City of Detroit Bargaining Unions (A)	
Amalgamated Transit Union (AFL-CIO)	Emergency Mobile Medical Services Officers Association
American Federation of State, County, and Municipal Employees	International Brotherhood of Electrical Workers (IBEW)
Assistant Supervisors of Street Maintenance and Construction Association	International Union of Operating Engineers (IUOE)
Association of City of Detroit Supervisors	Michigan Association of Public Employees
Association of Municipal Engineers	Police Command Officers Association
Association of Professional Construction Inspectors	Senior Accountants, Analysts, and Appraisers Association (SAAA)
Department of Transportation Foreman's Association	Service Employees International Union (SEIU)
Detroit Building and Construction Trades Council	Supervisory Chapter of the Foreman's Association – Department of Transportation
Detroit Fire Fighters Association	Teamster
Detroit Police Lieutenants and Sergeants Association	United Automobile Workers (UAW)

Appendix A - Provided by OAG
OVERVIEW OF THE CITY'S WORKFORCE

Detroit Police Officers Association	Utility Workers Union of America
Detroit Police Traffic Control Officers Union	

Note: (A) A complete list of the labor unions, including total employees and share of total unionized workforce, is provided in **Table A** at the end of this appendix.

Most Common Jobs

The City's workforce is concentrated in a relatively small number of high-volume job titles. Analysis of position data reveals that the 50 most commonly occupied jobs account for approximately 6,012 employees or 55.7% of the total workforce, while the top 10 jobs alone comprise 3,031 employees, or 28.1%. These positions reflect a heavy operational presence in public safety, field services, and administrative support roles. Among the most frequently held titles are multiple variations of Police Officer, as well as Transportation Equipment Operator, Fire Fighter/EMT, and Administrative Special Services Staff roles. This concentration suggests a workforce composition focused on direct service delivery and operational readiness, especially in public safety and field-based municipal services.

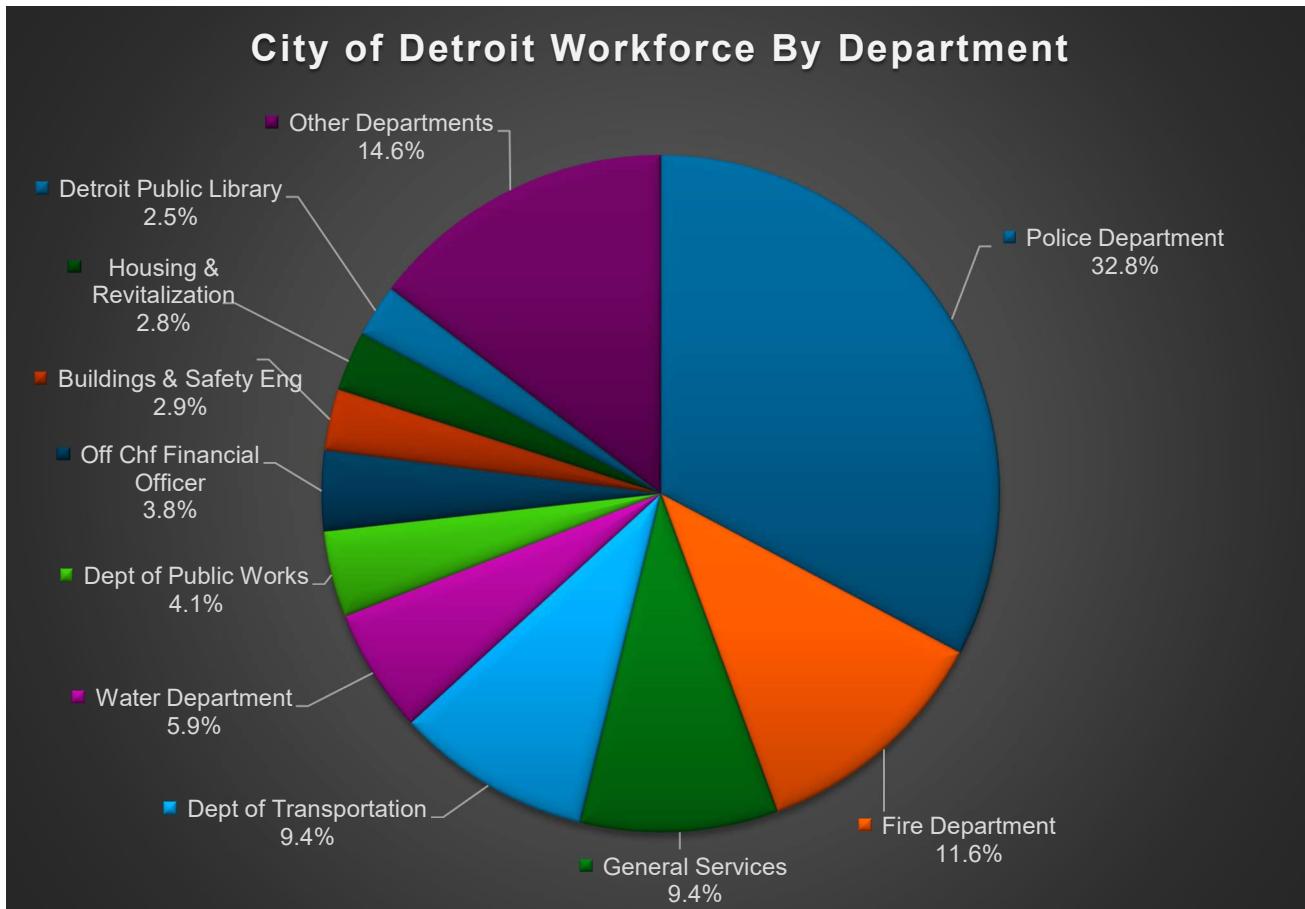


Note: (A) A complete list of the top 50 positions, including total employees and share of total workforce, is provided in **Table B** at the end of this appendix.

Appendix A - Provided by OAG
OVERVIEW OF THE CITY'S WORKFORCE

Department and Division Breakdown

The workforce spans over 30 departments and 352 divisions, with the largest headcounts in Police, Fire, General Services, Transportation, and Water. These departments make up 69.1% of the City's total workforce.

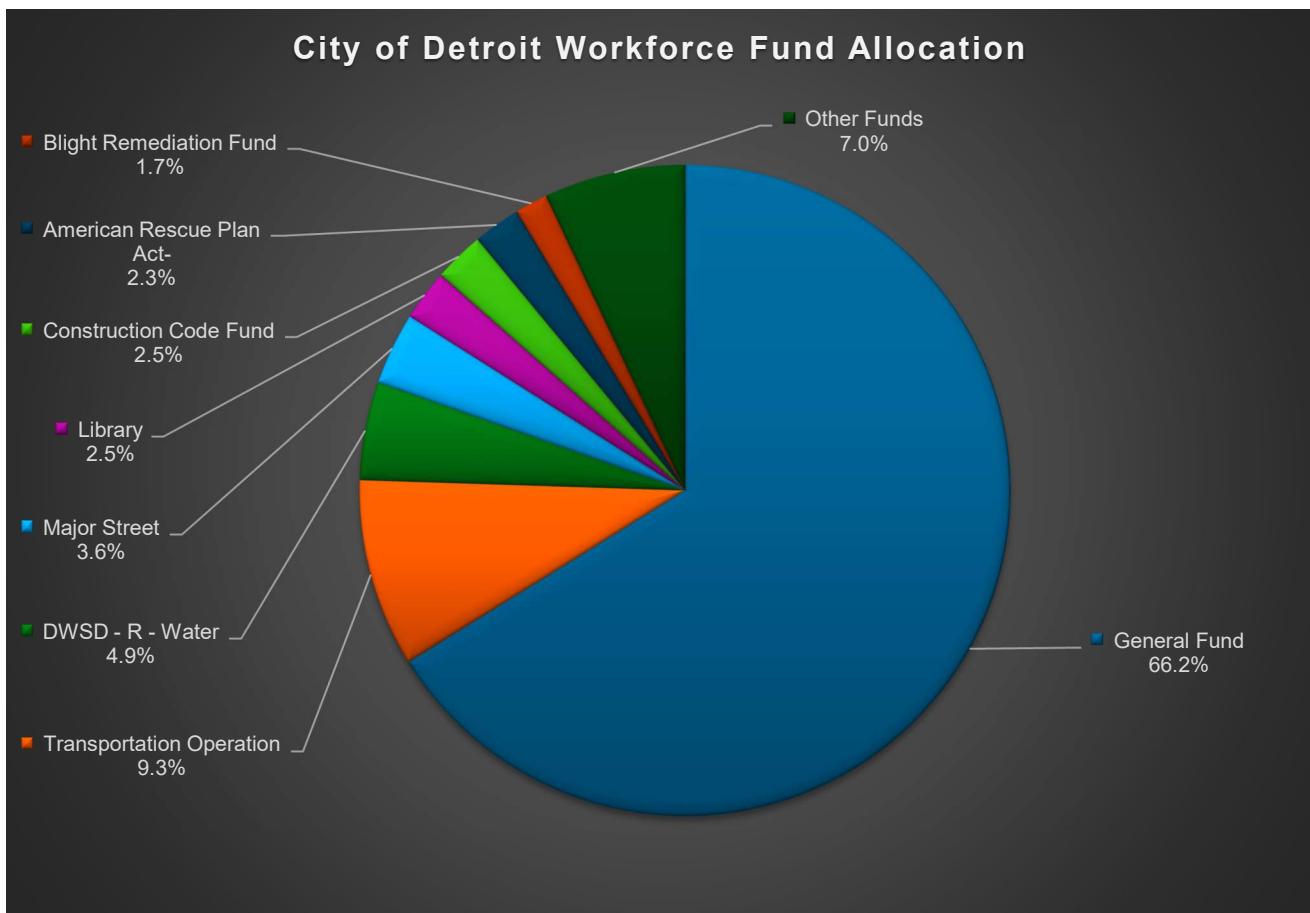


*Note: A complete list of the departments, including the total number of employees and their share of the total workforce, is provided in **Table C** at the end of this appendix.*

Appendix A - Provided by OAG OVERVIEW OF THE CITY'S WORKFORCE

Accounting and Position Funding

Each employee's salary is charged to a specific accounting string, which designates the fund, department, division, appropriation, and cost center responsible for covering the cost. Across the workforce, salaries are distributed over 34 different funding sources. The most frequently used funding source is the General Fund (1000), which supports 7,147 employees—representing 66.2% of the City's total workforce.



Note: *A complete list of the departments, including total employees and share of total workforce, is provided in Table D at the end of this appendix.*

Appendix A - Provided by OAG
OVERVIEW OF THE CITY'S WORKFORCE

Administrative Special Services Staff

Administrative special services staff play a critical role in various City departments. While these staff are not part of the permanent civil service workforce, they provide essential capacity for temporary, grant-funded, or specialized functions. These positions are typically classified under specific job codes with a "K" rule designation and are appointed positions.

Overview

As of the reporting date, 691 employees are classified under Administrative Special Services, accounting for approximately 6.4% of the City's total workforce. These positions include both FLSA-exempt and non-exempt classifications. The 690 or 99.9% of individuals in this category are not affiliated with a labor union.

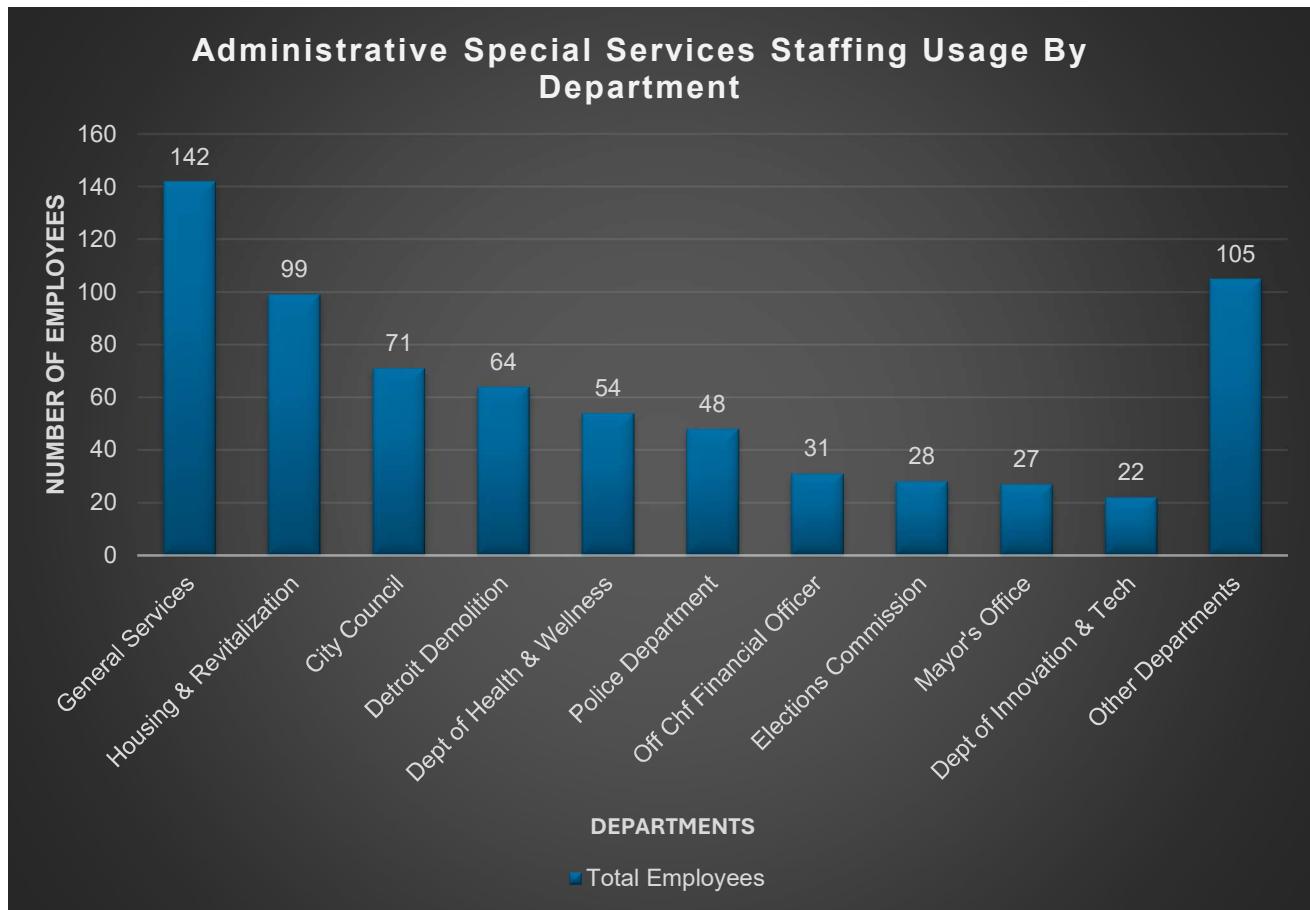
Departmental Usage

Administrative Special Services staff are primarily concentrated in departments with high operational demands or a recurring need for short-term support. The top ten departments employing Administrative Special Services staff account for 84.8% of all Administrative Special Services employees. These departments include:

- General Services;
- Housing & Revitalization;
- City Council;
- Detroit Demolition;
- Department of Health & Wellness;
- Police Department;
- Office of the Chief Financial Officer;
- Elections Commission;
- Mayor's Office and;
- Department of Innovation & Technology.

This distribution emphasizes the reliance on temporary personnel to support essential government functions, particularly in areas that require flexibility or specialized short-term expertise.

Appendix A - Provided by OAG
OVERVIEW OF THE CITY'S WORKFORCE

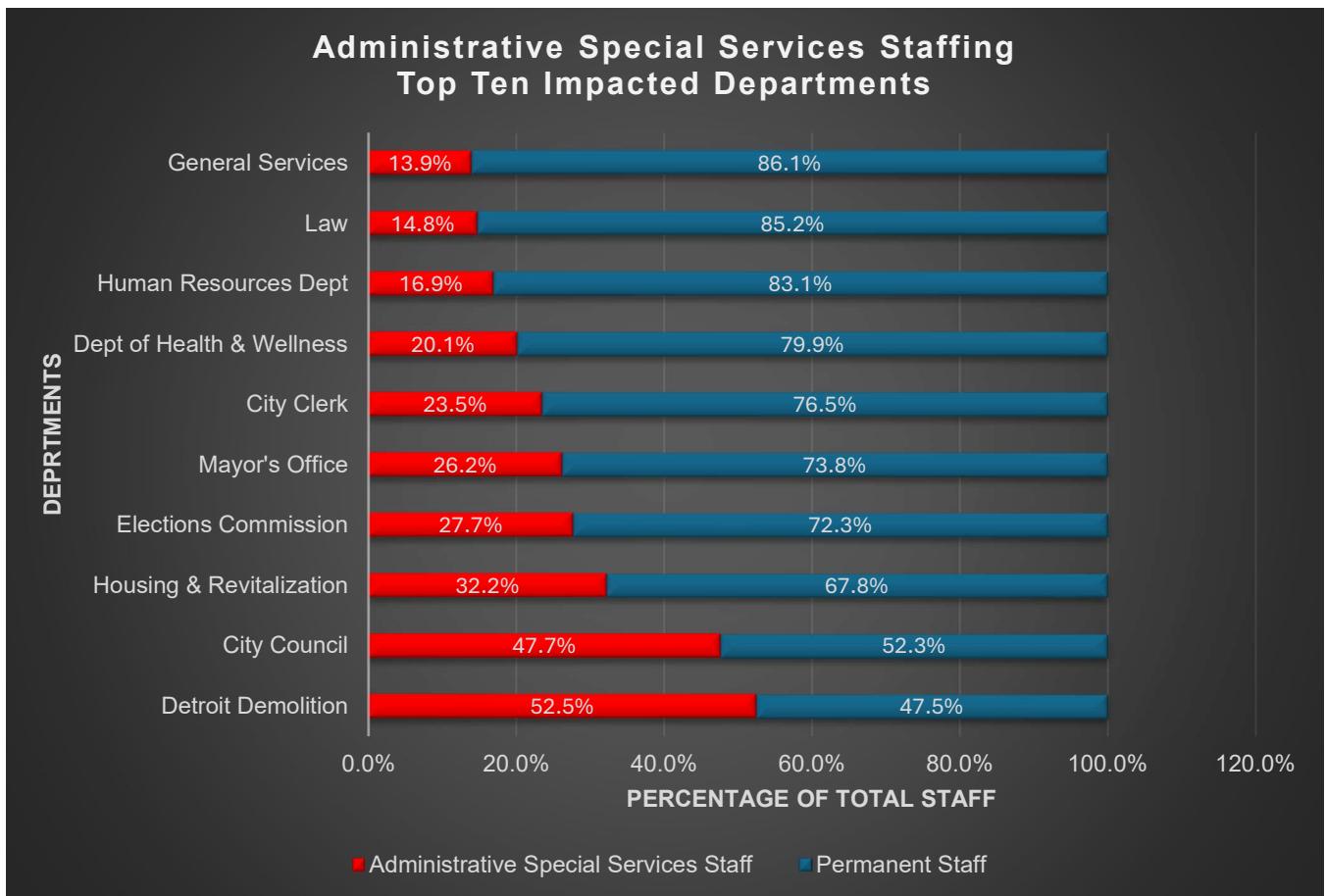


Note: A complete list of the departments, including the total number of Administrative Special Services employees and their share of the total Administrative Special Services workforce, is provided in Table E at the end of this appendix.

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OVERVIEW OF THE CITY'S WORKFORCE

Departmental Impact

As of July 2025, the following ten departments have the highest proportional reliance on Administrative Special Services staff compared to their total department workforce:



Note: A complete list of the departments, including the total number of employees, Administrative Special Services Staff usage, and their share of the total Administrative Special Services usage against their departmental workforce, is provided in Table F at the end of this appendix.

Administrative Special Services staff include a sizable portion of the individual department's workforce, with the Demolition department Administrative Special Services staff exceeding permanent staffing levels. Departments with the highest reliance on Administrative Special Services positions may face recurring staffing needs, such as during election seasons or demolition initiatives, or require flexible staffing to address emerging needs tied to federal grant programs, service surges, community outreach, or administrative support. This staffing model provides the City with greater flexibility but may also result in operational challenges related to turnover and knowledge retention.

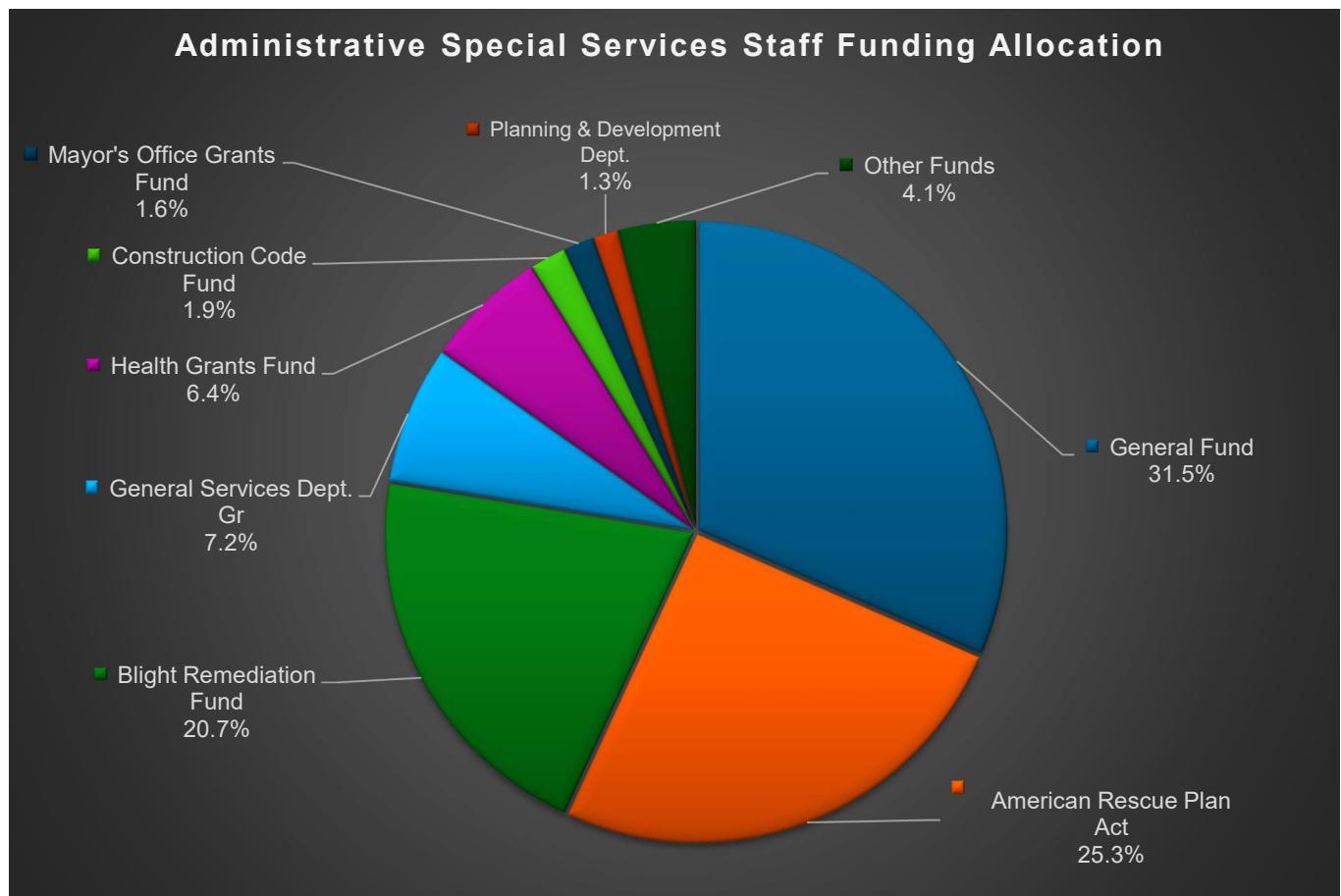
Appendix A - Provided by OAG OVERVIEW OF THE CITY'S WORKFORCE

Funding and Classification

Administrative Special Services positions are funded through three primary sources: the General Fund (1000), American Rescue Plan Act (ARPA) Fund (3923), and the Blight Remediation Fund (1003). These three funding sources collectively account for 77.6% of the total funding for these positions, with the General Fund providing the largest share. Administrative Special Services staff do not receive employer-paid medical benefits.

Key Characteristics:

- **FLSA Status:** 425 or 61.5% Non-Exempt; 265 or 38.5% Exempt;
- **Union Status:** 690 or 99.9% Non-Union, 1 or 0.1% Union;
- **Bargaining Unit Codes:** 8450, 9000, 9170, 9800, 9801;
- **Job Rule:** 690 or 99.9% Rule K, 1 or 0.1% Rule D and;
- **Average Salary Range:** \$51,048 – \$104,398.



Note: A complete list of the departments, including the total number of Administrative Special Services employees and their share of the total Administrative Special Services workforce, is provided in Table G at the end of this appendix.

Appendix A - Provided by OAG
OVERVIEW OF THE CITY'S WORKFORCE

Leave Status Overview

Employees' leave status affects workforce availability and informs resource planning and temporary staffing decisions. As of the reporting date, 1,108 employees (10.3% of the workforce) have an active leave status recorded in various leave status types used to categorize employee absences from active work status. These leave types reflect a range of personal, medical, and administrative circumstances.

Workforce Leave Status By Leave Reason Type			
Rank	Leave Reason	Total Employees on Leave	Percentage
1	FMLA	907	81.9%
2	Parental Leave	55	5.0%
3	J-Time	35	3.2%
4	Workers Comp	33	3.0%
5	Leave of Absence-Medical	26	2.3%
6	Sick and Accident	21	1.9%
7	Military	15	1.4%
8	Leave of Absence-Personal	6	0.5%
9	Long Term Disability (LTD) – 3 rd Party Paid	6	0.5%
10	Personal/other	2	0.2%
11	Education	1	0.1%
12	Emergency Paid Sick Leave	1	0.1%
Grand Total		1,108	100.0%

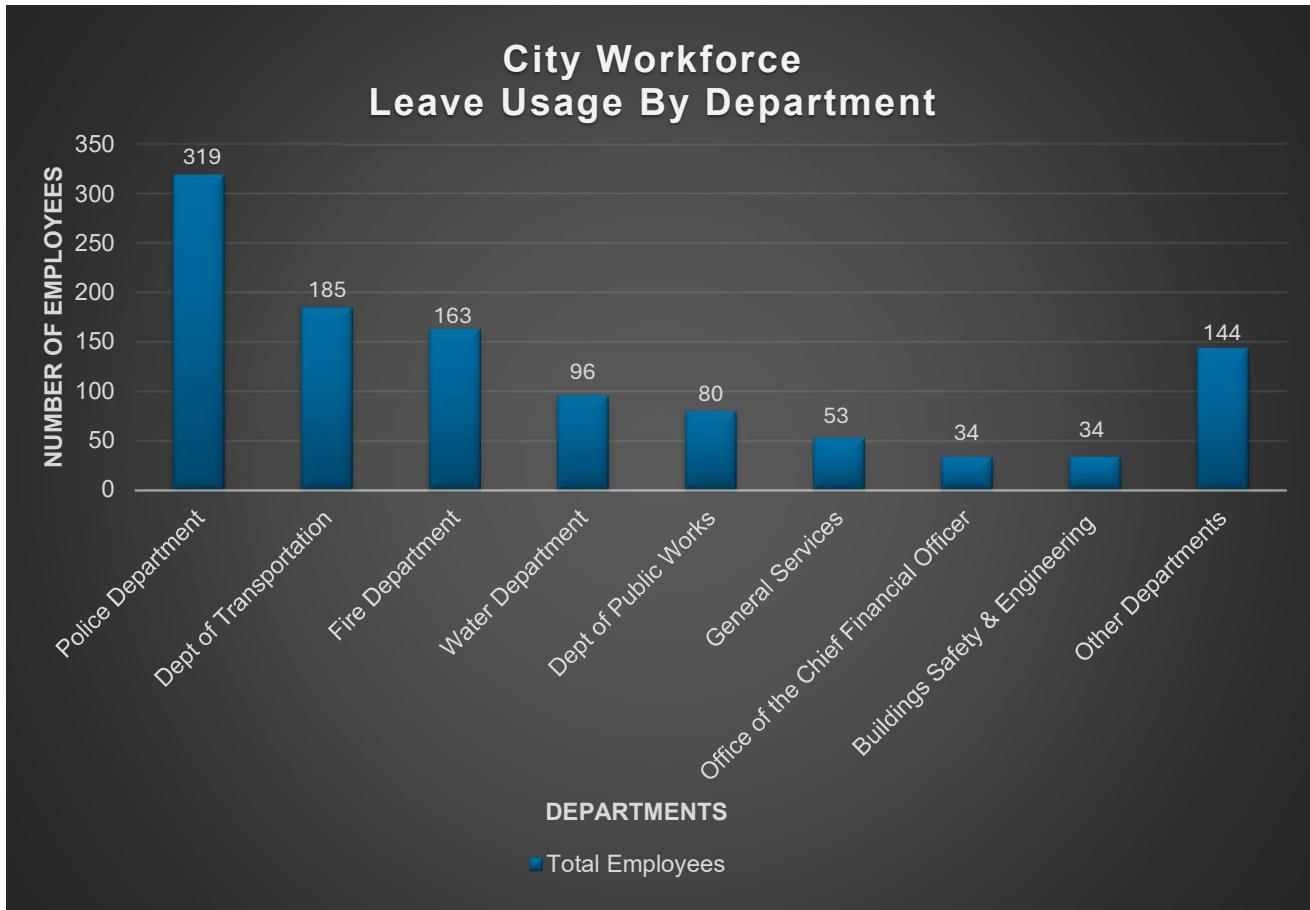
Note: The type and duration of FMLA leave (e.g., continuous, intermittent, or reduced schedule) are not specified in the available data.

Leave Utilization by Department

Departments experience varying levels of impact due to employees being on a leave of absence. While some departments maintain relatively stable staffing levels, others may face operational challenges due to higher proportions of employees on extended or intermittent leave. As of the reporting date, the following departments have the highest number of employees on leave:

- Police Department;
- Department of Transportation;
- Fire Department;
- Water Department;
- Department of Public Works
- General Services
- Office of the Chief Financial Officer and;
- Building, Safety, Engineering, and Environmental Department.

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OVERVIEW OF THE CITY'S WORKFORCE

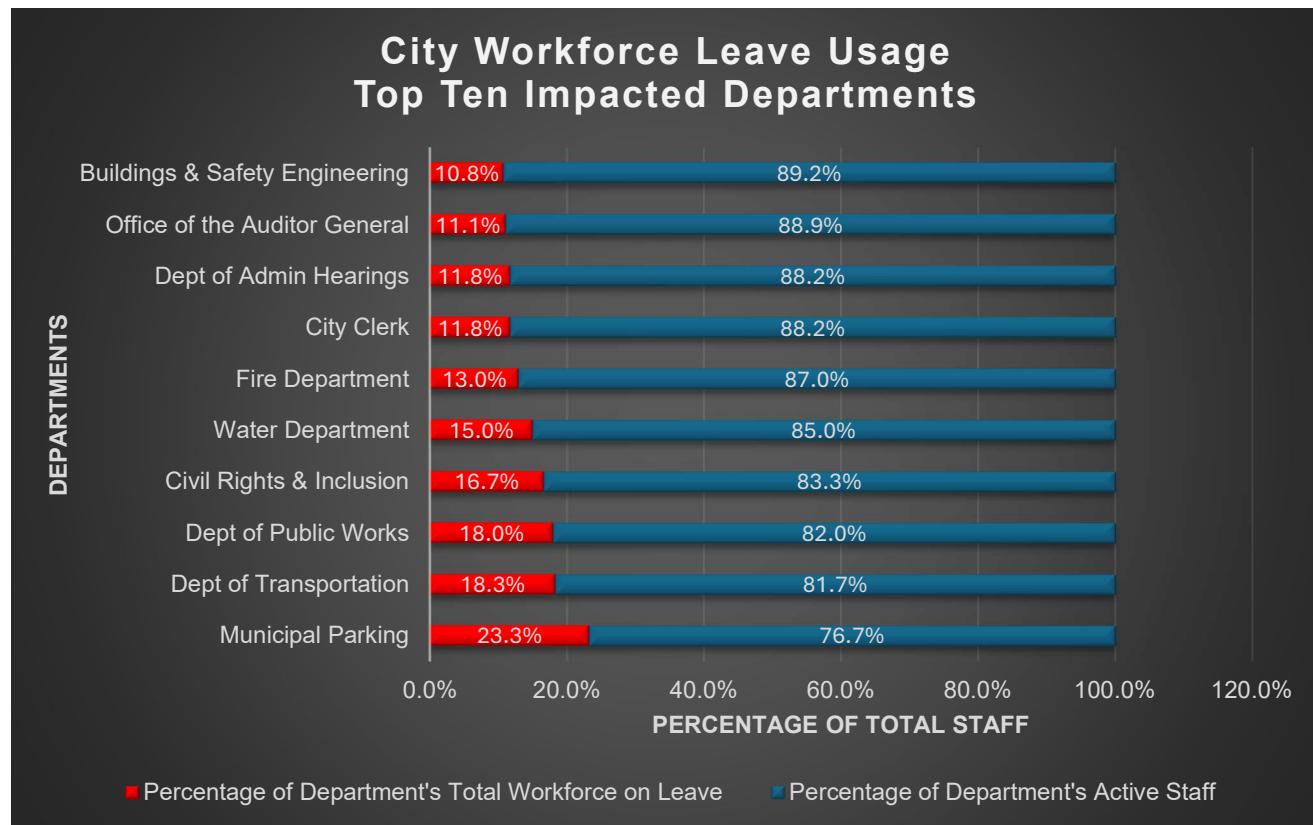


*Note: A complete list of the departments, including total employees on leave, is provided in **Table H** at the end of this appendix.*

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OVERVIEW OF THE CITY'S WORKFORCE

Departmental Impact

As of July 2025, the following ten departments report the highest proportion of employee leave cases relative to their total workforce.



Note: A complete list of the departments, including total employees and share of total workforce, is provided in Table I at the end of this appendix.

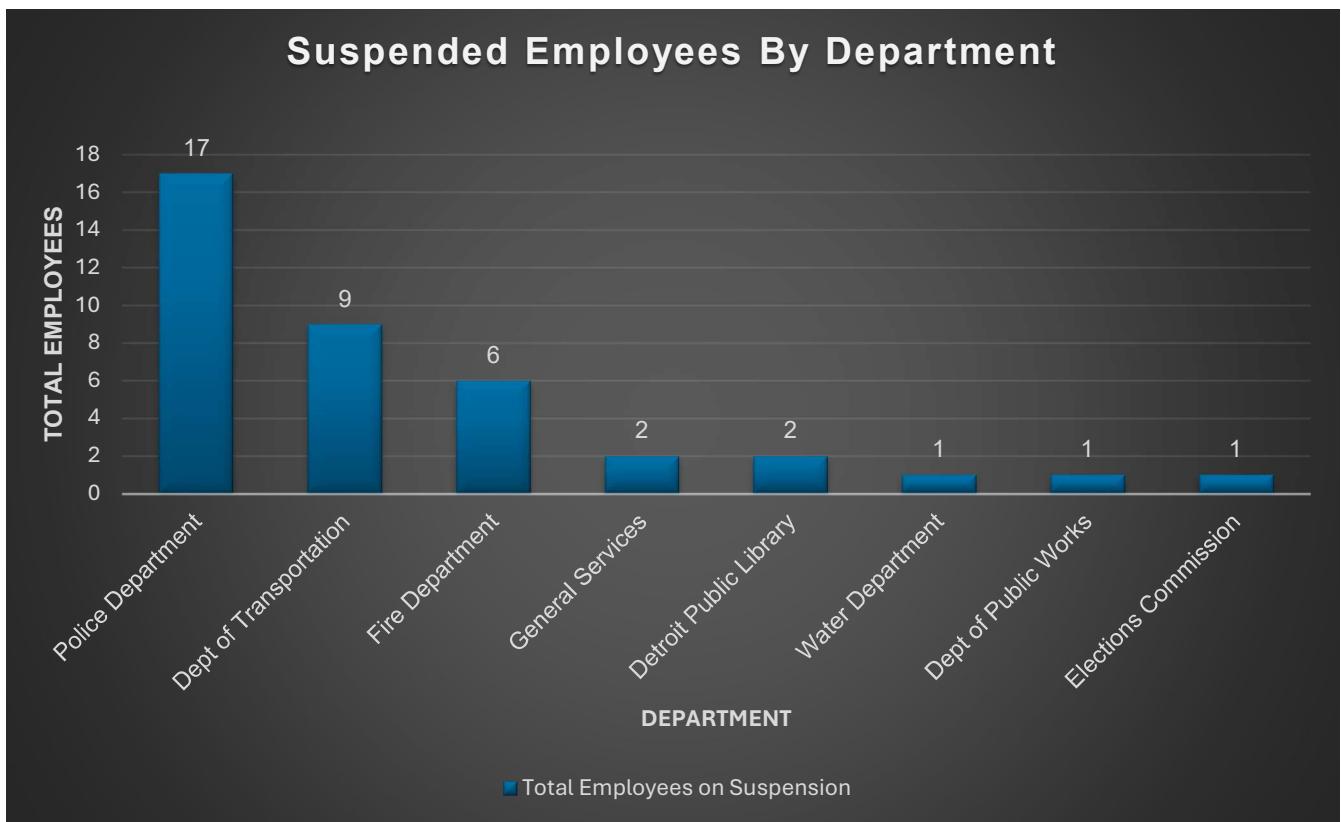
Employee leave cases represent a significant portion of the workforce activity in some departments. While departments such as Police show high overall leave usage, the impact is less significant when adjusted for the size of their workforce. This suggests that although these departments account for a large number of leave-taking employees, the rate of leave usage relative to total staff is more moderate, indicating broader departmental capacity to absorb absences without significant operational disruption compared to other departments.

Departments with the highest proportions of leave, such as Municipal Parking and the Department of Transportation, may experience recurring demands related to physically intensive work, seasonal operations, or roles with high public interaction. These departments may also face leave surges tied to workplace injuries, stress-related conditions, or job-related burnout. While the leave protections support employee well-being, frequent or extended absences can create operational challenges, including staffing shortages, increased overtime, and disruptions in service continuity and institutional knowledge.

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Disciplinary Status – Suspended Employees

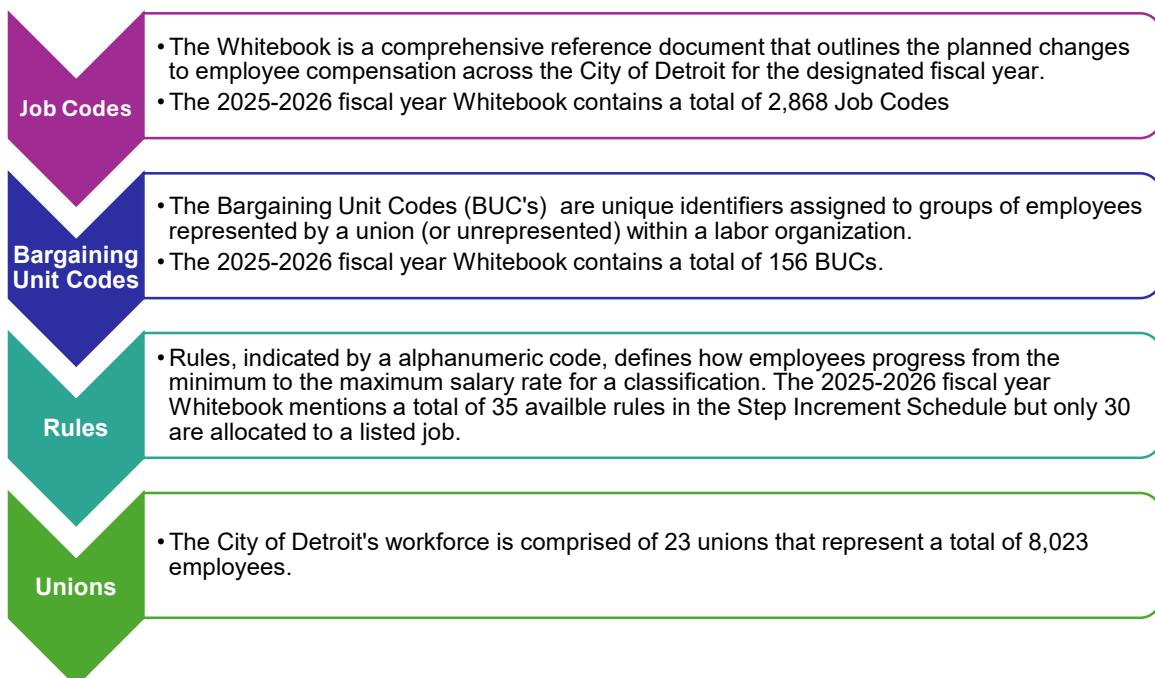
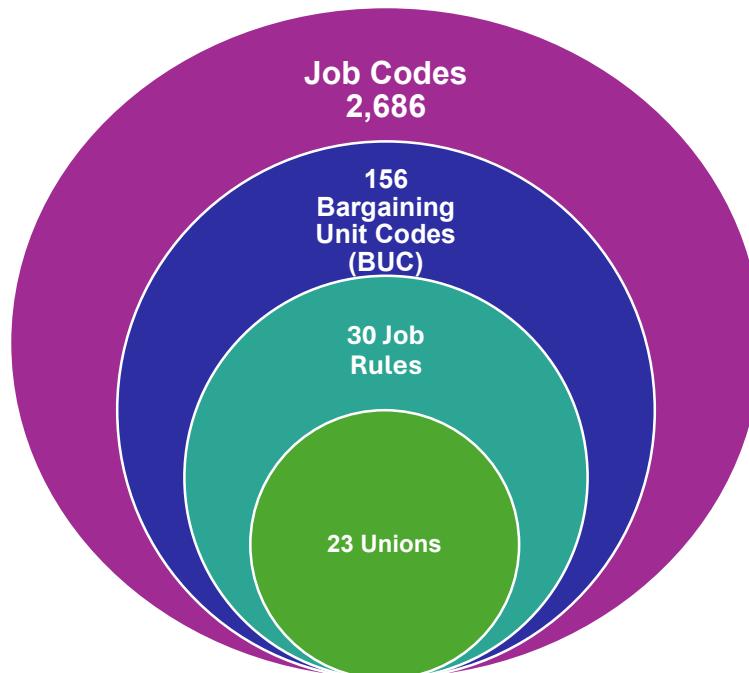
As of the reporting date, seven departments have a combined total of 39 employees recorded as being in suspended status. Suspensions are typically temporary and result from disciplinary or administrative investigations.



Note: The data set does not indicate whether suspensions are with or without pay, or the duration of suspension.

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OVERVIEW OF THE CITY'S WORKFORCE

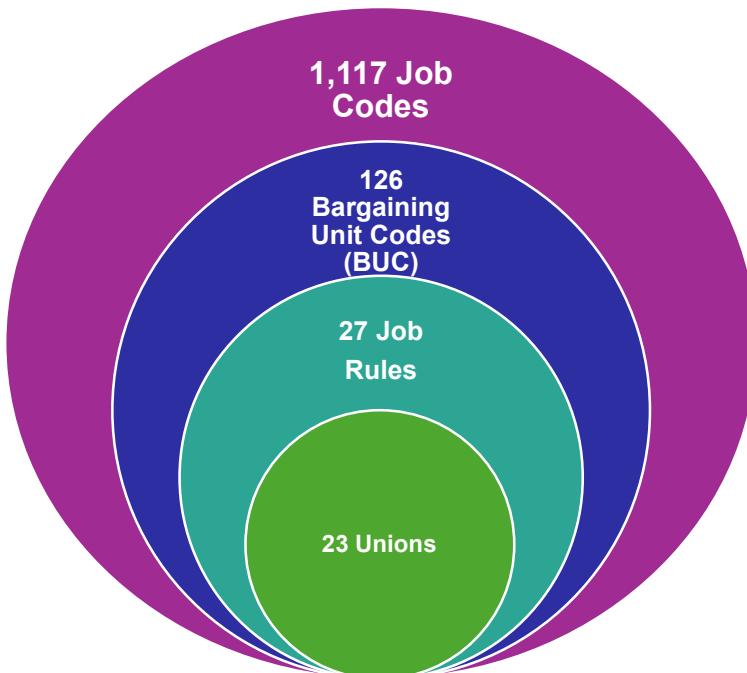
Position Classification and Compensation Structure



Each employee is assigned a job code, which governs their job classification, FLSA status, pay range, and bargaining unit alignment. A rule is associated with each job code, specifying the employee's progression from the minimum to the maximum salary rate.

Appendix A - Provided by OAG OVERVIEW OF THE CITY'S WORKFORCE

Position Classification and Bargaining Usage



The City of Detroit's official Compensation Schedule, known as the Whitebook, lists 2,868 unique job codes. Of these, 1,117 (38.9%) are actively used in the City's payroll system. We identified five employees in the payroll system assigned to job codes that do not appear in the 2025–2026 Whitebook. The remaining job codes are reserved for future classification needs. Additionally, the Whitebook includes:

- 156 bargaining unit codes, of which 126 (80.8%) are currently in use and;
- 30 rule codes are assigned to jobs, of which 27 (90.0%) are currently in use.

Conclusion and Key Observations

The organization's labor force is diverse in classification and function, with a significant presence of union-represented, non-exempt, and temporary administrative roles. Key operational challenges include managing employee availability due to protected leave and suspensions, while also ensuring staff continuity through strategic use of temporary labor. Continued monitoring of job code usage, leave patterns, and disciplinary activity is recommended to support workforce planning, union compliance, and budget accountability.

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OVERVIEW OF THE CITY'S WORKFORCE

Table A

City of Detroit Workforce By Union July 2025			
Rank	Union Name	Total Employees	Percentage of Union Workforce
1	American Federation of State, County, and Municipal Employees	2,244	28.0%
2	Detroit Police Officers Association	1,905	23.7%
3	Detroit Fire Fighters Association	1,182	14.7%
4	Detroit Police Lieutenants and Sergeants Association	694	8.7%
5	Amalgamated Transit Union (AFL-CIO)	597	7.4%
6	Teamster	539	6.7%
7	Service Employees International Union (SEIU)	171	2.1%
8	Senior Accountants Analysts and Appraisers Association (SAAA)	158	2.0%
9	United Automobile Workers (UAW)	153	1.9%
10	Detroit Building and Construction Trades Council	59	0.7%
11	Association of Municipal Engineers	48	0.6%
12	Police Command Officers Association	46	0.6%
13	Association of Professional Construction Inspectors	44	0.5%
14	Detroit Police Traffic Control Officers Union	39	0.5%
15	Emergency Mobile Medical Services Officers Association	37	0.5%
16	Association of City of Detroit Supervisors	30	0.4%
17	Michigan Association of Public Employees	19	0.2%
18	Department of Transportation Foreman's Association	18	0.2%
19	International Brotherhood of Electrical Workers (IBEW)	17	0.2%
20	Utility Workers Union of America	9	0.1%
21	International Union of Operating Engineers (IUOE)	8	0.1%
22	Assistant Supervisors of Street Maintenance and Construction Association	3	0.0%
23	Supervisory Chapter of the Foreman's Association of the Department of Transportation	3	0.0%
Grand Total		8,023	100.0%

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OVERVIEW OF THE CITY'S WORKFORCE

Table B

City of Detroit Workforce – Fifty Most Frequently Held Positions July 2025			
Rank	Job Title(A)	Total Employees	Percentage of Total Workforce
1	Police Officer 2 20 95	825	7.6%
2	Police Officer 2 20 95 Education	420	3.9%
3	Transportation Equipment Operator	416	3.9%
4	Administrative Special Services Staff 1	221	2.0%
5	General Environmental Technician 1 GSD	202	1.9%
6	Police Sergeant Education	198	1.8%
7	Fire Fighter EMT Merged Role	196	1.8%
8	Police Officer 2 20 95 Education Seniority Corporal	189	1.7%
9	Administrative Special Services Staff 2	189	1.7%
10	Administrative Special Services Staff 2 Exempt	175	1.6%
11	Fire Fighter 4th Year EMT	166	1.5%
12	Field Services Technician AFSCME 1	156	1.4%
13	Emergency Services Deployment Operator	145	1.3%
14	Police Sergeant	142	1.3%
15	Police Officer 2 20 95 Seniority Corporal	135	1.2%
16	Vehicle Operator 1	121	1.1%
17	Police Detective Education	103	1.0%
18	Student Police Officer	102	0.9%
19	Police Lieutenant Education	92	0.9%
20	General Auto Mechanic DDOT	90	0.8%
21	Fire Fighter 4th Year	90	0.8%
22	Office Management Assistant	86	0.8%
23	Administrative Special Services Staff 3 Exempt	84	0.8%
24	Fire EMT PFRS	83	0.8%
25	Police Detective	82	0.8%
26	Crime Analyst 1	73	0.7%
27	Building Inspector	73	0.7%
28	Urban Government Intern 2 Limited Service	72	0.7%
29	Executive Management Team	66	0.6%
30	Fire Engine Operator	65	0.6%
31	Library Customer Support	64	0.6%
32	Fire Lieutenant EMT	64	0.6%
33	Playleader Special Service	61	0.6%
34	Recreation Leader	59	0.5%
35	Vehicle Operator 3	58	0.5%
36	Team Leader	56	0.5%
37	School Crossing Guard Contractual	51	0.5%
38	Transportation Equipment Operator Attendance 1	49	0.5%
39	Telecommunications Operator	49	0.5%
40	Transportation Equipment Student	48	0.4%

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41	Fire Fighter Driver EMT Merged Role	46	0.4%
42	General Auto Mechanic GSD	43	0.4%
43	Executive Administrative Assistant 2	42	0.4%
44	Project Manager Analytics Specialist 4	40	0.4%
45	Customer Service Representative 3 BSEED	40	0.4%
46	Traffic Control Officer	39	0.4%
47	Transportation Equipment Operator Attendance 2	37	0.3%
48	Police Officer Seniority Corporal	37	0.3%
49	Parking Enforcement Officer	36	0.3%
50	Fire Fighter 4th Year EMT Merged Role	36	0.3%
	Grand Total	6,012	55.7%

Note:

(A) This count includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system.

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OVERVIEW OF THE CITY'S WORKFORCE

Table C

City of Detroit Workforce By Department July 2025			
Rank	Department (A)	Total Employees	Percentage of Total Workforce
1	Police Department	3,540	32.8%
2	Fire Department	1,256	11.6%
3	General Services	1,018	9.4%
4	Dept of Transportation	1,010	9.4%
5	Water Department	640	5.9%
6	Dept of Public Works	444	4.1%
7	Office of the Chief Financial Officer	415	3.8%
8	Buildings, Safety Engineering and Environmental Department	316	2.9%
9	Housing & Revitalization	307	2.8%
10	Detroit Public Library	273	2.5%
11	Dept of Health & Wellness	268	2.5%
12	Dept of Innovation & Technology	164	1.5%
13	City Council	149	1.4%
14	Non-Departmental	147	1.4%
15	Human Resources Dept	130	1.2%
16	Detroit Demolition	122	1.1%
17	Law	122	1.1%
18	Mayor's Office	103	1.0%
19	Elections Commission	101	0.9%
20	Municipal Parking	86	0.8%
21	Planning Department	37	0.3%
22	Civil Rights & Inclusion	36	0.3%
23	36th District Court (A)	26	0.2%
24	Office of the Auditor General	18	0.2%
25	City Clerk	17	0.2%
26	Dept of Admin Hearings	17	0.2%
27	Ombudsperson	12	0.1%
28	Office of the Inspector General	12	0.1%
29	Airport	12	0.1%
30	Zoning Appeals	3	0.0%
Grand Total		10,801	100.0%

Note: (A) This count includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system.

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OVERVIEW OF THE CITY'S WORKFORCE

Table D

City of Detroit Workforce Fund Allocation - July 2025				
Rank	Fund (A)	Fund Code	Total Employees Allocated to Fund	Percentage of Total Employees Allocated to Fund
1	General Fund	1000	7,147	66.2%
2	Transportation Operation	5301	1,009	9.3%
3	DWSD - R - Water	5720	527	4.9%
4	Major Street	3301	388	3.6%
5	Library	3001	273	2.5%
6	Construction Code Fund	2490	271	2.5%
7	American Rescue Plan Act	3923	252	2.3%
8	Blight Remediation Fund	1003	179	1.7%
9	Health Grants Fund	2104	175	1.6%
10	Solid Waste Management	3401	147	1.4%
11	Other Special Revenue Fund	3921	117	1.1%
12	WDWSD-R Imp & Ext	5721	84	0.8%
13	Block Grant	2001	61	0.6%
14	General Services Dept. Grants	2103	50	0.5%
15	DWSD - R - Sewer	5820	22	0.2%
16	Community Development Block Grant (CDBG)-DR	2121	13	0.1%
17	Mayor's Office Grants Fund	2106	12	0.1%
18	Special Housing Rehab Programs	4620	11	0.1%
19	Airport Operation and Maintenance	5002	10	0.1%
20	Planning & Development Department Grants Fund	2108	9	0.1%
21	Non-Compliance Fees	3217	8	0.1%
22	Gordie Howe International Bridge (GHIB) Project	1004	7	0.1%
23	SDWSD-R Imp & Ext	5821	6	0.1%
24	Drug Law Enforcement Fund	2601	5	0.0%
25	Choice Neighborhoods Implementation Grant	2007	4	0.0%
26	Police Grants Fund	2110	2	0.0%
27	UDAG and Discretionary Grant	2002	2	0.0%
28	HRD Non-Entitlement Grant	2122	2	0.0%
29	Recreation	2112	2	0.0%
30	FY 2020 MIDC GRANT	2119	2	0.0%
31	Homeland Security Grants	2105	1	0.0%
32	City Council Grants	2118	1	0.0%
33	General Obligation Bond Fund	4503	1	0.0%
34	City of Detroit Capital Projects	4533	1	0.0%
Grand Total			10,801	100.0%

Note:

(A) This count includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system.

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OVERVIEW OF THE CITY'S WORKFORCE

Table E

Administrative Special Services Staffing Usage By Department July 2025			
Rank	Department (A)	Total Administrative Special Services Staff	Percentage of Administrative Special Services Staff
1	General Services	142	20.5%
2	Housing & Revitalization	99	14.3%
3	City Council	71	10.3%
4	Detroit Demolition	64	9.3%
5	Dept of Health & Wellness	54	7.8%
6	Police Department	48	6.9%
7	Office of the Chief Financial Officer	31	4.5%
8	Elections Commission	28	4.1%
9	Mayor's Office	27	3.9%
10	Dept of Innovation & Technology	22	3.2%
11	Human Resources	22	3.2%
12	Non-Departmental	19	2.7%
13	Law	18	2.6%
14	Buildings, Safety Engineering and Environmental Department	10	1.4%
15	Water Department	7	1.0%
16	Municipal Parking	7	1.0%
17	Dept of Transportation	6	0.9%
18	Dept of Public Works	5	0.7%
19	City Clerk	4	0.6%
20	Fire Department	3	0.4%
21	Dept of Admin Hearings	1	0.1%
22	Detroit Public Library	1	0.1%
23	Airport	1	0.1%
24	Civil Rights & Inclusion	1	0.1%
Grand Total		691	100.0%

Note:

(A) This count includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system.

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OVERVIEW OF THE CITY'S WORKFORCE

Table F

City Workforce - Administrative Special Services Staffing Impacted Departments July 2025				
Rank	Department (A)	Total Employees	Total Administrative Special Services Employees	Percentage of Department's Total Workforce
1	Detroit Demolition	122	64	52.5%
2	City Council	149	71	47.7%
3	Housing & Revitalization	307	99	32.2%
4	Elections Commission	101	28	27.7%
5	Mayor's Office	103	27	26.2%
6	City Clerk	17	4	23.5%
7	Dept of Health & Wellness	268	54	20.1%
8	Human Resources Dept	130	22	16.9%
9	Law	122	18	14.8%
10	General Services	1,018	142	13.9%
11	Dept of Innovation & Technology	164	22	13.4%
12	Non-Departmental	147	19	12.9%
13	Airport	12	1	8.3%
14	Municipal Parking	86	7	8.1%
15	Office of the Chief Financial Officer	415	31	7.5%
16	Dept of Admin Hearings	17	1	5.9%
17	Buildings, Safety Engineering and Environmental Department	316	10	3.2%
18	Civil Rights & Inclusion	36	1	2.8%
19	Police Department	3,540	48	1.4%
20	Dept of Public Works	444	5	1.1%
21	Water Department	640	7	1.1%
22	Dept of Transportation	1,010	6	0.6%
23	Detroit Public Library	273	1	0.4%
24	Fire Department	1,256	3	0.2%
25	Planning Department	37	0	0.0%
26	36th District Court	26	0	0.0%
27	Office of the Auditor General	18	0	0.0%
28	Ombudsperson	12	0	0.0%
29	Office of the Inspector General	12	0	0.0%
30	Zoning Appeals	3	0	0.0%
Grand Total		10,801	691	6.4%

Note:

(A) This count includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system.

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OVERVIEW OF THE CITY'S WORKFORCE

Table G

Administrative Special Services Staffing Funding Allocation July 2025				
Rank	Fund(A)	Fund Code	Total Administrative Special Services Staff	Percentage of Total Administrative Special Services Staff Funding
1	General Fund	1000	218	31.5%
2	American Rescue Plan Act	3923	175	25.3%
3	Blight Remediation Fund	1003	143	20.7%
4	General Services Dept. Grants	2103	50	7.2%
5	Health Grants Fund	2104	44	6.4%
6	Construction Code Fund	2490	13	1.9%
7	Mayor's Office Grants Fund	2106	11	1.6%
8	Planning & Development Department Grants Fund	2108	9	1.3%
9	Transportation Operation	5301	5	0.7%
10	DWSD - R - Water	5720	4	0.6%
11	CDBG-DR	2121	4	0.6%
12	WDWSD-R Imp & Ext	5721	3	0.4%
13	Major Street	3301	3	0.4%
14	Police Grants Fund	2110	2	0.3%
15	Recreation	2112	2	0.3%
16	Library	3001	1	0.1%
17	City Council Grants	2118	1	0.1%
18	Solid Waste Management	3401	1	0.1%
19	Airport Operation and Maintenance	5002	1	0.1%
20	Gordie Howe International Bridge (GHIB) Project	1004	1	0.1%
Grand Total			691	100.0%

Note:

(A) This count includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system.

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OVERVIEW OF THE CITY'S WORKFORCE

Table H

City Workforce - Leave Status By Department July 2025			
Rank	Department (A)	Total Employees on Leave	Percentage of Employees on Leave
1	Police Department	319	28.8%
2	Dept of Transportation	185	16.7%
3	Fire Department	163	14.7%
4	Water Department	96	8.7%
5	Dept of Public Works	80	7.2%
6	General Services	53	4.8%
7	Office of the Chief Financial Officer	34	3.1%
8	Buildings, Safety, Engineering, and Environmental Department	34	3.1%
9	Detroit Public Library	29	2.6%
10	Municipal Parking	20	1.8%
11	Dept of Health & Wellness	17	1.5%
12	Law	10	0.9%
13	Elections Commission	10	0.9%
14	Housing & Revitalization	10	0.9%
15	Human Resources Dept	9	0.8%
16	Dept of Innovation & Technology	8	0.7%
17	Civil Rights & Inclusion	6	0.5%
18	Non Departmental	6	0.5%
19	Detroit Demolition	5	0.5%
20	Mayor's Office	3	0.3%
21	City Clerk	2	0.2%
22	Planning Department	2	0.2%
23	Dept of Admin Hearings	2	0.2%
24	City Council	2	0.2%
25	Office of the Auditor General	2	0.2%
26	Airport	1	0.1%
Grand Total		1108	100.0%

Note:

(A) This count includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system.

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OVERVIEW OF THE CITY'S WORKFORCE

Table I

City Workforce Leave of Absence Departmental Impact July 2025				
Rank	Department (A)	Total Employees	Total Employees on Leave	Percentage of Department's Workforce on Leave
1	Municipal Parking	86	20	23.3%
2	Dept of Transportation	1,010	185	18.3%
3	Dept of Public Works	444	80	18.0%
4	Civil Rights & Inclusion	36	6	16.7%
5	Water Department	640	96	15.0%
6	Fire Department	1,256	163	13.0%
7	City Clerk	17	2	11.8%
8	Dept of Admin Hearings	17	2	11.8%
9	Office of the Auditor General	18	2	11.1%
10	Buildings, Safety Engineering and Environmental Department	316	34	10.8%
11	Detroit Public Library	273	29	10.6%
12	Elections Commission	101	10	9.9%
13	Police Department	3,540	319	9.0%
14	Airport	12	1	8.3%
15	Law	122	10	8.2%
16	Office of the Chief Financial Officer	415	34	8.2%
17	Human Resources Dept	130	9	6.9%
18	Dept of Health & Wellness	268	17	6.3%
19	Planning Department	37	2	5.4%
20	General Services	1018	53	5.2%
21	Dept of Innovation & Technology	164	8	4.9%
22	Detroit Demolition	122	5	4.1%
23	Non-Departmental	147	6	4.1%
24	Housing & Revitalization	307	10	3.3%
25	Mayor's Office	103	3	2.9%
26	City Council	149	2	1.3%
27	36th District Court	26	0	0.0%
28	Ombudsperson	12	0	0.0%
29	Office of the Inspector General	12	0	0.0%
30	Zoning Appeals	3	0	0.0%
	Grand Total	10,801	1,108	10.3%

Note:

(A) This count includes judges of the 36th District Court but excludes staff of the Detroit Judicial Council, as they are paid exclusively outside the City's UltiPro payroll system.

APPENDIX B

DDOT TIMEKEEPING PROCESS

Unlike City departments, DDOT employees do not record their time in UltiPro. Instead, DDOT employees' time is maintained in Hastus, which is a “modular software for bus, subway, streetcar and passenger rail operations, used by authorities and operators around the world.”¹ Time and attendance information stored in Hastus is then exported to the OCFO for payroll processing. This appendix discusses the time and attendance process for employees whose time is maintained in Hastus.

1. Employees Swipe-In for Shift

Daily work schedules for DDOT employees are visible to individuals prior to the start of the subsequent day’s shifts. When an employee reports for their shift, the employee swipes their license through a machine which “clocks” them into Hastus for their shift. When swiping into Hastus, individuals may only do so if they are 1) an active employee in the Hastus system; and 2) scheduled for an upcoming shift.²

IMAGE 1: DDOT SHIFT SCHEDULE

Covered Workdays						Division: GILB
Seniority	Wdy ID	Route	Description	Start	End	
		8	Warren Shuttle Car	345a	1159a	
		16	Dexter	401a	112p	
		3	Grand River	443a	247p	
		41	Schaefer Shuttle Car	519a	249p	
		16	Dexter	635a	344p	
		18	Fenkel	428a	207p	
		8	Shuttle Car Warren	530p	404x	
		27	Joy	508a	217p	
		47	Tireman Shuttle Car Greenfield	515a	626p	
		10	Greenfield	616p	415x	
		10	Greenfield	346a	1203p	
		30	Shuttle Car Livernois	104p	1008p	
		60	Evergreen	410a	1217p	
		39	Puritan	520a	120p	
		3	Grand River	343a	1247p	
		60	Evergreen	546a	153p	
		3	Grand River	313a	1110a	

¹ <https://www.giro.ca/en-us/our-solutions/hastus-software/>.

² Stout verified this by having an employee of the OAG attempt to swipe into Hastus using their license. Hastus did not allow this employee to “clock in” for a shift as the individual was not active in Hastus.

IMAGE 2: DDOT SWIPE IN DEVICE FOR HASTUS

2. Employees' Time is Recorded in Hastus

After completing a shift, DDOT employees return their transportation equipment and check in with an employee residing at the “box house.” When checking in with the employee at the box house, the DDOT driver gives the employee their run number and arrival time, so that the box house employee can record it. As such, the employee’s arrival time is documented by the employee at the box house and is then subsequently recorded in Hastus. If an employee completes their route later than the time it was scheduled to end, the driver must obtain a late slip from the employee at the box house, receive approval (*i.e.*, a signature), and bring it to the “station master.” Without approval, time worked exceeding the scheduled run end time will not be compensated.

IMAGE 3: DDOT LATE SLIP

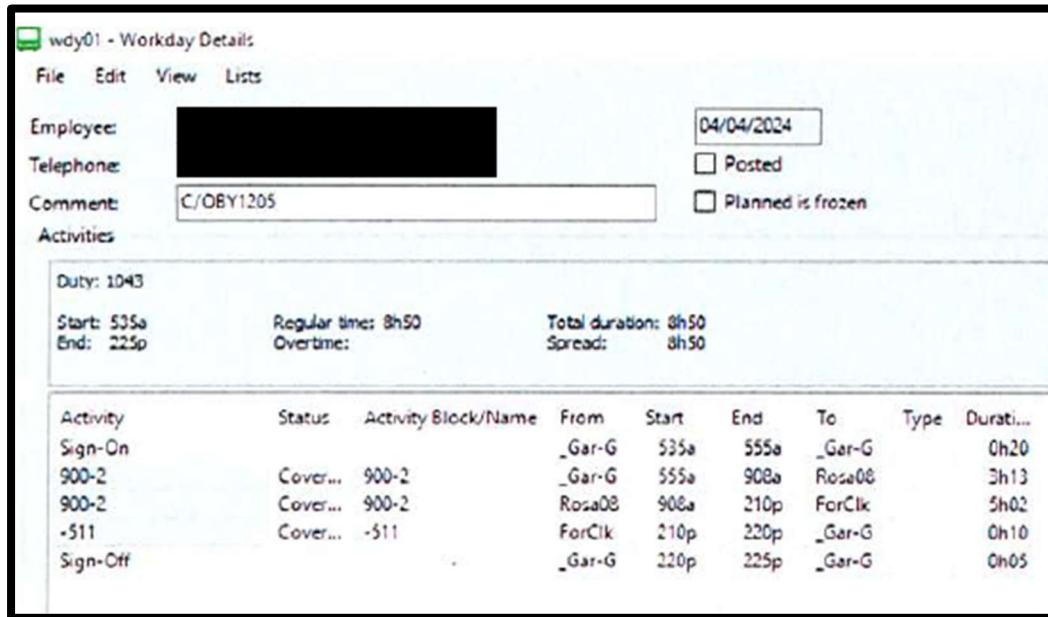
LATE TIME CLAIM REPORT (For delays of 3 minutes or more)		
Due In:	1st Pull In	2nd Pull In
Arrived Box House:	10:07 PM	M
Minutes late:	18	M
Reason for Delay	Late in Service	
Line:	_____	Run No: 1091
Badge No:	_____	Date: 25 Apr 24
Operator Signature: _____		
<small>Notice: Late time will not be allowed unless reason for delay is explained and turned in on day of occurrence, use reverse side of this sheet for additional information.</small>		

DDOT employees are not responsible for, or required to, clock out after completing a shift, as the time entered by the employee at the box house serves this function.

3. Hastus Data is Exported to UltiPro

Throughout a bi-weekly pay period, Hastus records and maintains the time an employee is expected to work (i.e., what the employee was scheduled for) and actual time worked. Moreover, Hastus can generate a report of this data. At the end of a bi-weekly pay period, Hastus time and attendance data is extracted as a .csv file, cleaned, and sent to the OCFO for payroll processing. Visualization of the data stored within Hastus appears as such:

IMAGE 4: VIEW OF HASTUS TIME AND ATTENDANCE INFORMATION



The screenshot shows a software application window titled "wdy01 - Workday Details". The menu bar includes "File", "Edit", "View", and "Lists". The "Employee" field is redacted, and the "Date" is set to "04/04/2024". The "Comment" field contains "C/OBY1205". There are two checkboxes: "Posted" (unchecked) and "Planned is frozen" (unchecked). The "Activities" section shows a summary: "Duty: 1043", "Start: 535a", "End: 225p", "Regular time: 8h50", "Overtime: ", "Total duration: 8h50", and "Spread: 8h50". Below this is a detailed activity log table:

Activity	Status	Activity Block/Name	From	Start	End	To	Type	Duration
Sign-On				535a	555a	555a	0h20	
900-2	Cover...	900-2	_Gar-G	555a	908a	Rosa08	3h13	
900-2	Cover...	900-2	Rosa08	908a	210p	ForClk	5h02	
-511	Cover...	-511	ForClk	210p	220p	_Gar-G	0h10	
Sign-Off				220p	225p	_Gar-G	0h05	

Prior to payroll processing, the data stored in Hastus is extracted and sent to the OCFO. The Hastus data is maintained in a .csv file and typically has over 5,000 rows of data. Once the Hastus data is extracted, the Data Analytics and Application Manager for DDOT uses a combination of data software to analyze the file for anomalies (e.g., any time above 40 hours is considered overtime). After the data is extracted, cleaned, and checked for anomalies, DDOT sends it to the OCFO. The OCFO then records the data and sends it back to DDOT, if any issues were identified.

EXHIBIT 1

City of Detroit Payroll Performance Audit
OCFO Payroll Checklist for Bi-Weekly Pay Group

Step	Task	Performed By
[1]	Pay Groups - (Select your pay group from Payroll Gateway)	Payroll Team
[2]	Validate Pay Period - Start Date: _____ End Date: _____	Payroll Team
[3]	Validate pay Date: _____	Payroll Team
[4]	Confirm Payroll Model is Correct	Payroll Team
[5]	Open Payroll (Start Payroll)	Payroll Team
[6]	Validate all schedule Earnings and Deductions	Payroll Team
[7]	Validate if FSA Commuter scheduled for this period	Payroll Team
[8]	Validate the check boxes underneath the scheduled section are marked appropriately	Payroll Team
[9]	Create Batches	Payroll Team
[10]	Import Pay Files (Bring In Time)	Payroll Team
[11]	Import Additional Deductions Spreadsheet (If Applicable)	Payroll Team
[12]	Import Additional Earnings Spreadsheet (If Applicable)	Payroll Team
[13]	Import, Calculate and Balance Time File (Obtain sign off from supervisor)	Payroll Team
[14]	Time Import Validation Report (Save to Drive) Auto Generated	Payroll Team
[15]	Time Import Validation by File (Save to Drive) Auto Generated	Payroll Team
[16]	Run the Import Exceptions Report (Should be blank with no exceptions) (Run Manually)(Includes All Open Payroll Data)	Payroll Team
[17]	Verify Time	Payroll Team
[18]	Save Time Clock Balancing Report (Auto-generated)	Payroll Team
[19]	Submit Imported Time (Submit Time and Calculate Payroll)	Payroll Team
[20]	Run Pre-Check Detail Listing Report (Preliminary review)	Payroll Team
[21]	run multiple pension bi	
[22]	Confirm no duplicate Local Tax (R, NR) Run BI Tax Code Audit Report - Multiple Codes by Pay Period	Payroll Team
[23]	Run NSA-SAN Audit Report-Multiple Codes by Pay Period to Confirm no duplicate Annuity's (3%,5%,7%)	Payroll Team
[24]	Perform Manual Pay Data Entry/Edit (Must be approved/processed by both UTA and Core with support).	Payroll Team
[25]	Review PTO Comp smart sheet	
[26]		
[27]		
[28]		
[29]	EE# [] – [Employee] Retro Entry	Payroll Team
[30]	MISLN Recover for Emp Not Paid- Check for Earnings of Emps on Supp and Reg Payroll	
[31]	If there any changes or corrections need, recalculate payroll and re-run reports else skip this step.	Payroll Team
[32]	Run the Pre-Check Detail Listing report (Standard)	Payroll Team
[33]	Employee Not Paid Edit Listing - Current Period (Standard) (Run all Status, EXCLUDE TERMS ONLY) (Sort by Dept). Run in Excel and Sen to Employee Services	[Employee]
[34]	Run Comparison Report -Check Gross to Net v1 (BI) - Identify Variances Threshold \$500	Payroll Team
[35]	Pre Check Gross >\$5000 BI report. (Review for approval) [Employee] to approve (This is a mandatory report ever Pay)	Payroll Team
[36]	Pre Check Pay Check Report	Payroll Team
[37]	Pre Check to Pay Check Compare	Payroll Team
[38]	Run the Payroll Edit Detail Listing report (Standard)	Payroll Team
[39]	Run the Pre-Check Exceptions report (Standard)	Payroll Team
[40]	Pre Check Summary Listing Report (Standard)	Payroll Team
[41]	Pre-Check Deductions by Deduction Code (Standard)	Payroll Team

City of Detroit Payroll Performance Audit
OCFO Payroll Checklist for Bi-Weekly Pay Group

Step	Task	Performed By
[42]	Pre-Check Earnings Listing (Standard)	Payroll Team
[43]	Pre-Check Calculations Errors Report (Standard)	Payroll Team
[44]	Send [Employee] Pre-Check Detail Listing for Review	Payroll Team
[45]	Approval by Manager	[Employee]
[46]	Approval by Leadership	Leadership
[47]	Finish Payroll	Payroll Team
[48]	Send Complete Payroll Email and include Summary Payroll Register in Email. Send to: [Stout Intentionally Omitted]	[Employee]
[49]	Run and Send Overtime BI report. Send to: [Stout Intentionally Omitted]	Payroll Team
[50]	Run Payroll Reports	Payroll Team
[51]	Check Print File Export and ACH (Direct Deposit Advice)File (Created automatically when the payroll is closed) - Save file and Upload to CSP	Payroll Team
[52]	Detail Deduction by Deduction Code Report (Standard)	Payroll Team
[53]	Detail Deductions by Employee Report (Standard)	Payroll Team
[54]	Detail Payroll Register (Standard)(By pay date and pay group)	Payroll Team
[55]	Detail Payroll Register (Standard) (Exclude Manuals and Voids)(By pay date and Grouping by pay group and page break)	Payroll Team
[56]	Detail Payroll Register (Standard) (Only Voids) (By pay date and Grouping by pay group and page break)	Payroll Team
[57]	Detail Payroll Register (Standard) (Only Manuals)(By pay date and Grouping by pay group and page break)	Payroll Team
[58]	Direct Deposit Register Report (Standard)	Payroll Team
[59]	Earnings Detail for Balancing report (Standard)	Payroll Team
[60]	Pay Check Register Report (Standard)	Payroll Team
[61]	Retro Tax Adjustments Reconciliation Detail Report (Standard)	Payroll Team
[62]	Summary Payroll Register (Standard) - Place a copy for [Employee] in Payroll 9710 [Employee] folder	Payroll Team
[63]	Tax Liability Grand Total (Standard)	Payroll Team
[64]	Wage Attachment Collections Details (Standard) (by Paydate)	Payroll Team
[65]	Wage Detail Report (Standard)	Payroll Team
[66]	Checks and Direct Deposits (Auto-generated)(Save these the day of payroll for Bank Verification)	Payroll Team
[67]	Save Check File from File Transfer	Payroll Team
[68]	Save Secondary Check File from File Transfer	Payroll Team
[69]	Save Direct Deposit File	Payroll Team
[70]	Save Direct Deposit Advice from File Transfer	Payroll Team
[71]	Save Secondary Direct Deposit Advice File from File Transfer	Payroll Team
[72]	Verify transmission of ACH and Positive Pay files to Bank (email confirmation from ULTIMATE attached)	Payroll Team
[73]	Upload Check file to Ultimate software customer success portal.	Payroll Team
[74]	Clear GL Tables Through BO Before Running GL Interface	Payroll Team
[75]	Run GL Interface through Web	Payroll Team
[76]	Check the Missing GL Object Accounts and update if any are missing (Perform and fix any issue before running all other GL reports)	Payroll Team
[77]	Open Payroll Labor Cost report only and verify Column H and I don't have any dashes. Column H is 5 characters and Column I is 6 characters	Payroll Team
[78]	Payroll Labor Costs to GL - Current (BI) - Oracle Export	Payroll Team
[79]	G/L Summary Distribution (Auto-Generated)	Payroll Team
[80]	GL Suspense Detail Report (Auto-generated) Should be Blank	Payroll Team
[81]	Run GL Allocation Suspense Detail (Standard)	Payroll Team
[82]	3rd Party Payroll Payments v4 (.csv) (BI) (Place in the S drive folder and notify Sreeni to pick for upload)	Payroll Team

City of Detroit Payroll Performance Audit
OCFO Payroll Checklist for Bi-Weekly Pay Group

Step	Task	Performed By
[83]	COD Employee Wage Attachment - (BI)	Payroll Team
[84]	COD Payroll Funding Report Version 2 (BI) - Run separately for each Pay Group	Payroll Team
[85]	Deductions Benefit Codes (BI)	Payroll Team
[86]	GL Details - New-NO NAMES (BI)	Payroll Team
[87]	GL Details - New-NO SUMMARY (BI)	Payroll Team
[88]	GL Details - New-wProjects (BI)	Payroll Team
[89]	GL Details Test New (BI)	Payroll Team
[90]	GL Expense Details by Employee (BI)	Payroll Team
[91]	GL Rules Report (BI)	Payroll Team
[92]	GL Earnings/Deductions Not Mapped (BI)	Payroll Team
[93]	Payroll Funding Report Ver 1 from Ledger	Payroll Team
[94]	Summary GL Details by Balance Sheet Account	Payroll Team
[95]	Summary GL Details by Fund, Object	Payroll Team
[96]	Summary GL Details by Object Account	Payroll Team
[97]	Third Party Payroll Payments (BI)	Payroll Team
[98]	Third Party Payroll Payments Detail (BI)	Payroll Team
[99]	City of Detroit - Third Party Summary Report (BI)	Payroll Team
[100]	COD Deferred Income Report - (BI)	Payroll Team
[101]	COD Listing of Payroll Deductions - (BI)	Payroll Team
[102]	Pay Check Register Report.2 (BI)	Payroll Team
[103]	Save HASTUS Balance file to S:\Ultipro_Payroll\Interfaces\Hastus Bank Balances. File copy file from J:/HASTUS	Payroll Team
[104]	Verify Comerica has the Receipt.	Patricia Davis
[105]	Verify DD Totals via Phone (Payroll supervisor)	Patricia Davis
[106]	Verify Positive Pay checks via Email(Treasury)	Patricia Davis
[107]	Verify Checks Shipped (Fedex Tracking #) (Day After Payroll)	Payroll Team
[108]	Verify Checks are Delivered	Payroll Team
[109]	Verify AP 3rd Party File Received	Payroll Team
[110]	Verify Payroll Funding with Comerica	Patricia Davis
[111]	Verify Direct Deposit Funding	Patricia Davis
[112]	Verify GL Posting	Payroll Team
[113]	Checks Disbursement	Payroll Team
[114]	Direct Deposits Verified	[Employee]
[115]	Positive Pay Confirmation Sent (email from ultidetroit)	[Employee]
[116]	Direct Deposit Confirmation (email from ultidetroit)	[Employee]
[117]	Payroll Funded (Email Treasury)	[Employee]
[118]	Wage Attachments Funded and JE's Posted	[Employee]
[119]	GL Cost is posted to Ledger (Send to DoIT for posting)	[Employee]
[120]	Confirm GL Cost is posted	[Employee]
[121]	Payroll Taxes are Paid and JE's Posted	[Employee]
[122]	Payroll Funding Completed by	[Employee]
[123]	Payroll Funding Completion Date	[Employee]

City of Detroit Payroll Performance Audit
OCFO Payroll Checklist for Bi-Weekly Pay Group

Step	Task	Performed By
[124]	Comerica DD Verification Date	Payroll-Tax
[125]	Comerica DD Verification Number	
[126]	Payroll Tax W/H Worksheets Completed	Payroll-Tax
[127]	Payroll Tax Cloud Journal Completed	Payroll-Tax
[128]	Submit to Supervisor for Review	Payroll-Tax
[129]	Submit to Manager for Approval	Payroll-Tax
[130]	E-Mail to G/L Team	Payroll-Tax
[131]	Sequence Number from G/L Team	Payroll-Tax
[132]	E-Mail to Treasury	Payroll-Tax
[133]	E-Mail from Treasury-Confirmation of Wire Transmissions	Payroll-Tax
[134]	Payroll DEDUT W/H Worksheets Completed	Payroll-Deducts
[135]	Payroll DEDUT Cloud Journal Completed	Payroll-Deducts
[136]	Submit to Supervisor for Review	Payroll-Deducts
[137]	Submit to Manager for Approval	Payroll-Deducts
[138]	E-Mail to G/L Team	Payroll-Deducts
[139]	Sequence Number from G/L Team	Payroll-Deducts
[140]	E-Mail to Treasury	Payroll-Deducts
[141]	E-Mail from Treasury-Confirmation of Wire Transmissions	Payroll-Deducts
[142]	Submit to Manager for Approval	

EXHIBIT 2

City of Detroit Payroll Performance Audit
Analysis of Sampled Cherwell Cases

Created Date	Case ID	Outcome	Customer Department	Description	Stout Categorization	Stout Error Types
6/28/2023	26745	Resolved	DWSD Field Engineering	Subject RE: Missing overtime hours Mr [], It is your responsibility to clock in and out every day to be paid correctly. There is a fee for a lost badge. Please follow the steps below to receive a new badge:	Time/Attendance	Likely Employee
6/11/2023	25642	Resolved	GENERAL SERVICES DEPARTMENT	Subject Deleted Holiday Ulti, Please return to the following employees their holiday for it has been deleted.	Leave Balance	Likely System
5/17/2023	24578	Invalid / Duplicate Record	GENERAL SERVICES DEPARTMENT	Subject Re: [] unpaid sick time Hi [], I just spoke with [] and he said that he emailed you May 1st with the positive results and May 8th with the negative results.	Payment	Unknown
3/17/2023	21454	Resolved	DEPARTMENT OF TRANSPORTATION	Subject [EXTERNAL] Re: Reimbursement Check for Estate of []	Payment	Unknown
2/16/2023	20396	Resolved	PLANNING DEPARTMENT	Subject Ulti-Pro - Current Balances Inquiry Good afternoon, all, I have a few inquiries that I am hoping you can assist me with.	Leave Balance	General Inquiry
2/3/2023	19935	Invalid / Duplicate Record		Subject [EXTERNAL] No Check	Payment	Unknown
1/27/2023	19607	Resolved	DEPARTMENT OF TRANSPORTATION	Subject Sick days/FMLA Good Morning, My name is [] and I need to speak with someone about issues with sick days and FMLA. Please give me a call at [].	Leave Balance	Unknown

City of Detroit Payroll Performance Audit
Analysis of Sampled Cherwell Cases

Created Date	Case ID	Outcome	Customer Department	Description	Stout Categorization	Stout Error Types
1/24/2023	19361	Resolved	BUILDINGS SAFETY ENGINEERING AND ENVIRONMENTAL DEPARTMENT	<p>Subject FW: Holiday pay during mandatory shutdown</p> <p>Hello,</p> <p>The employee below, [], requested to have unpaid time for the city's shutdown period. Please confirm the type of leave used during that time and if she was paid for the shutdown please provide a process for her to repay t</p>	Payment	Unknown
12/2/2022	17207	Resolved	GENERAL SERVICES DEPARTMENT	<p>Subject Check Shortage</p> <p>Greetings,</p> <p>My holiday hours were removed from my check. So my check was 16 hours short. May you please explain?</p>	Payment	Unknown
11/15/2022	16471	Resolved	GENERAL SERVICES DEPARTMENT	<p>Subject Time for []</p> <p>Good Afternoon,</p> <p>I noticed that my employee, [], was not paid correctly for two days on this last pay period.</p>	Payment	Unknown
8/9/2022	10994	Resolved	DEPARTMENT OF PUBLIC WORKS	<p>Subject Re: Unpaid Vacation bank payout after resignation [] ([])\r\nGood morning Ulti Team,\r\n\r\nMr. [] called this morning and informed us that he has still not been payed out for his Vacation Back\r\nafter resigning his position with the City of Detroit. Please investigate and comp</p>	Payment	Likely System
9/21/2022	13016	Resolved	DEPARTMENT OF PUBLIC WORKS	[] phoned requesting an explanation as to why she did not get paid for the holiday. []	Payment	Unknown

City of Detroit Payroll Performance Audit
Analysis of Sampled Cherwell Cases

Created Date	Case ID	Outcome	Customer Department	Description	Stout Categorization	Stout Error Types
11/28/2022	16958	Invalid / Duplicate Record	BUILDINGS SAFETY ENGINEERING AND ENVIRONMENTAL DEPARTMENT	Subject Missing time Good afternoon UltiPro, Please show Employee [] punch out time for Wednesday 11/23/22 as 5:30P, for a total of 2.5 hours OT Please show Employee [] punch out time for Wednesday 11/23/22 as 5:30P, for a total of 2.5 hours OT	Time/Attendance	Likely Employee
1/9/2023	18640	Resolved	HOUSING & REVITALIZATION DEPARTMENT	Subject Correction to Timesheet Needed Hello, A correction needs to be made on timesheet for 12-19-22 through 1-6-2023. The dept leave listed for 12-27-22 through 12-29-22 needs to change to Vacation hours instead. Believe this was why the holiday pay was not captured. Thank you in advance. Ai	Payment	Unknown
3/22/2023	21644	Resolved	Demolition	Subject [] Time Sheet - Week of 3/13/23 Good morning, Ulti Detroit Team. My sincere apologies, but I failed to notice in time that Ms. [] did not submit her time sheet for the week of 3/13/23. Her hours were as follows: Monday, 3/13 – 4	Time/Attendance	Likely Employee
3/24/2023	21759	Resolved	DWSD Field Services Operations	Subject Voicemail [] phoned to discuss a direct deposit issue. Contact: []	Payment	Likely System
4/6/2023	22410	Invalid / Duplicate Record	HUMAN RESOURCES	Subject RE: Underpaid [] or [] will need to address your questions From: [] <[]> Sent: Thursday, April 6, 2023 9:39 AM To: Ulti Detroit <UltiDetroit@detroitmi.gov>; [] <[]>; [] <[]> Cc:	Payment	Unknown
4/21/2023	23193	Customer Unresponsive	OFFICE OF THE CHIEF FINANCIAL OFFICER	Subject Voicemail [] requesting an explanation on a letter he received about union dues. Contact: []	Payment	Unknown
6/2/2023	25326	Invalid / Duplicate Record	DWSD	Subject Re: REMINDER: Timekeeping Timeline Change – Pay Period Ending 5/28/2023 [] From: Ulti Detroit <UltiDetroit@detroitmi.gov> Date: 2023-05-29 08:00:00 Subject: REMINDER: Timekeeping Timeline Change – Pay Period Ending 5/28/2023 Hi All, Please read the attache	Time/Attendance	General Inquiry

City of Detroit Payroll Performance Audit
Analysis of Sampled Cherwell Cases

Created Date	Case ID	Outcome	Customer Department	Description	Stout Categorization	Stout Error Types
6/5/2023	25406	Customer Unresponsive	GENERAL SERVICES DEPARTMENT	Subject FW: Time off request Good afternoon, I'm trying to submit time off in Ulti and receiving this message. I've submitted to remove time and my supervisor can't see it , is it perhaps under another supervisor? Please see attached.	Time/Attendance	Likely System
6/12/2023	25668	Resolved	DEPARTMENT OF ELECTIONS	Subject Time Sheet Issue Good morning, My employee [] time sheet for the week of 5-29-23 is not showing holiday pay for 5-29-23 resulting in her not receiving her full 40 hrs. for that week. Please advise thank you.	Payment	Unknown
6/26/2023	26589	Resolved	DEPARTMENT OF PUBLIC WORKS	Subject [] TIME FOR 6/23/23 Hi: She was off 4 hour sick. Can you please adjust her time to reflect 4 hours of work and 4 hours of Sick time/	Time/Attendance	Likely Employee
6/9/2023	25604	Resolved	AUDITOR GENERAL	Subject Please Correct My Vacation Balance Hi, I noted that 24 hours of my vacation balance is missing. My vacation bank balance is 112 hours as of today. When I placed a day-off request in Ultipro, the time-off request window has same balance of 112 hours. However, after my manager approved	Leave Balance	Likely System
4/17/2023	22821	Resolved	HOUSING & REVITALIZATION DEPARTMENT	Subject [] Holiday Pay Good morning, It seems [] holiday pay is not registering for Good Friday, please assist so that he is paid for that day. Let me know if anything is needed on my end.	Payment	Likely System
3/29/2023	21939	Resolved	GENERAL SERVICES DEPARTMENT	Subject Ulti Pro- Issue I am unable to access the time and attendance part of ULTI-PRO.	Time/Attendance	Likely System

City of Detroit Payroll Performance Audit
Analysis of Sampled Cherwell Cases

Created Date	Case ID	Outcome	Customer Department	Description	Stout Categorization	Stout Error Types
3/17/2023	21434	Invalid / Duplicate Record		Subject [EXTERNAL] My Time Sheet To whom it may concern: I am not able to submit my timesheet for the week due to the error message below my timesheet.	Time/Attendance	Unknown
3/9/2023	21200	Resolved	DETROIT HEALTH DEPARTMENT	Subject Unable to verify employee timesheet or time off requests Hello,	Time/Attendance	Likely System
1/31/2023	19782	Resolved	DEPARTMENT OF ELECTIONS	Subject Payroll Matter for [] Good Afternoon: Please be advised that [] was short 32 hours from the last pay period ending 1-28-23 on her check. I did look at her timesheet and her time was submitted. Let me know if this mistake will be corrected by the nex	Time/Attendance	Likely System
1/18/2023	19156	Resolved	DWSD Meter Operations	Subject Holiday Pay Good Afternoon, If an employee has jury duty or funeral leave the day before or after the holiday, does that remove their holiday pay?	Payment	General Inquiry
1/4/2023	18371	Resolved	HOUSING & REVITALIZATION DEPARTMENT	Subject RE: [] <> Missing Time Card Hello, Is there any update on this?	Time/Attendance	Likely Employee
12/16/2022	17737	Resolved	GENERAL SERVICES DEPARTMENT	Subject Time sheet Employee # [] Good Morning. I had some Overtime that was not paid I would like to get this corrected.	Payment	Unknown

City of Detroit Payroll Performance Audit

Analysis of Sampled Cherwell Cases

City of Detroit Payroll Performance Audit
Analysis of Sampled Cherwell Cases

Created Date	Case ID	Outcome	Customer Department	Description	Stout Categorization	Stout Error Types
1/9/2023	18558	Resolved	GENERAL SERVICES DEPARTMENT	Subject Corrections\r\n\r\nUlti,\r\n\r\n[]- please enter his holiday pay for the following three day 12/26,12/30 and 1/2/2022.\r\n\r\n[]\r\nManager \r\nCity of Detroit\r\nGeneral Service Department\r\n8221 West Davison Avenue\r\nDetroit, Michigan []\r\n[]\r\n[]	Payment	Unknown
3/30/2023	22060	Resolved	DEPARTMENT OF TRANSPORTATION	Subject [EXTERNAL] [] would like to be contacted at [] to concern that all deduction for pay period 4-2-2023 has been canceled	Payment	General Inquiry
4/11/2023	22586	Resolved	DWSD Fleet Operations	Subject [] Coded time in UltiPro\r\n\r\nGood afternoon,\r\n\r\nIf I code Departmental Leave for [] for Friday 4/7, will UltiPro pay this employee for the holiday?\r\n\r\nWill the time pull from the prior sick or sick?\r\n\r\n[]\r\nProfessional Administrative Analyst\r\nDetroit Wa	Time/Attendance	General Inquiry
5/3/2023	23856	Invalid / Duplicate Record	GENERAL SERVICES DEPARTMENT	Subject []\r\nUlti,\r\n\r\nTime for [] was missed can you please enter for the following days.\r\n\r\nCan you also let me know when she will be paid???\r\n\r\n4/17- worked 7am-3:30p no flex 30 min meal\r\n\r\n4/18- worked 7am-3:30p no flex 30 min meal\r\n\r\n4/19- worked 7am-3:30p no flex 30 min meal\r\n\r\n4/20- wor	Time/Attendance	Likely Employee
5/18/2023	24648	Resolved	Non-Departmental	Subject Voicemail\r\n\r\n[] state that she completed the Skills for Life Program and would like information on getting paid.\r\n\r\nContact: []	Payment	Unknown
6/28/2023	26871	Resolved	OFFICE OF THE CHIEF FINANCIAL OFFICER	Subject Time Errors not corrected\r\n\r\nHello\r\n\r\nI sent an email on Monday morning right before 10 am to have time corrections made that I was unable to do before payroll closed. I haven't received a response and the updates were not made. \r\n\r\n[]\r\n\r\n[]\r\n\r\nBoth wo	Time/Attendance	Likely Employee

EXHIBIT 3

City of Detroit Payroll Performance Audit
Summary of City Employees Receiving Regular Pay Earnings Following Separation^[1]

Note	Employee ID ^[2]	Department	Status Start Date ^[3]	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	19 or More Days	Categorized UltiDetroit Comment	Categorized UltiDetroit's HR-Related Comment	Identified Retro Hour Adjustment ^[5]
	Employee A	BSE	6/5/2022	7/1/2022						Yes	OCFO Comments Unclear	Rate Adjustment	No
	Employee B	BSE	12/19/2021	12/30/2021	7/1/2022					Yes	OCFO Comments Unclear	Rate Adjustment	No
	Employee C	LIB	8/21/2021	8/27/2021	9/10/2021					Yes	OCFO Comments Unclear		No
	Employee D	FIR	2/24/2021	11/19/2021						Yes	OCFO Comments Unclear		No
	Employee E	FIR	11/3/2022	11/4/2022	12/2/2022					Yes	Incorrect Earning Code		No
	Employee F	DOT	10/29/2021	11/19/2021						Yes	OCFO Comments Unclear	Separation Date	No
	Employee G	DOT	10/10/2020	7/16/2021						Yes	Retroactive Rate Adjustment	Separation Date	No
	Employee H	POL	10/15/2022	3/10/2023						Yes	OCFO Comments Unclear		Yes
	Employee I	POL	3/25/2022	2/24/2023						Yes	Retroactive Rate Adjustment	Separation Date	No
	Employee J	POL	8/29/2022	11/18/2022						Yes	Incorrect Earning Code	Separation Date	No
	Employee K	LIB	1/4/2022	1/14/2022	2/11/2022					Yes	OCFO Comments Unclear		Yes
	Employee L	LIB	9/26/2021	10/8/2021	2/11/2022					Yes	Incorrect Earning Code		Yes
	Employee M	DPW	4/8/2023	4/21/2023	6/16/2023					Yes	OCFO Comments Unclear	Separation Date	Yes
	Employee N	POL	1/1/2023	5/19/2023						Yes	OCFO Comments Unclear		No
	Employee O	DWD	12/6/2021	12/17/2021	12/30/2021					Yes	Retroactive Rate Adjustment	Rate Adjustment	No
	Employee P	POL	1/22/2023	1/27/2023	2/24/2023					Yes	OCFO Comments Unclear	Rate Adjustment	No
	Employee Q	LIB	9/8/2021	9/10/2021	9/24/2021	2/11/2022				Yes	Incorrect Earning Code		Yes
	Employee R	FIR	6/4/2021	2/11/2022						Yes	Incorrect Earning Code		Yes
	Employee S	DWD	2/18/2023	2/24/2023	4/21/2023					Yes	OCFO Comments Unclear		No
	Employee T	GSD	7/2/2021	7/2/2021	7/16/2021	7/30/2021				Yes	OCFO Comments Unclear	Separation Date	No
	Employee U	LIB	9/28/2021	10/8/2021	2/11/2022					Yes	COVID-19 Furlough		Yes
	Employee V	LIB	1/1/2022	1/14/2022	2/11/2022					Yes	COVID-19 Furlough		Yes
	Employee W	LIB	12/30/2021	1/14/2022	1/28/2022	2/11/2022				Yes	OCFO Comments Unclear	Rate Adjustment	No
	Employee X	LIB	1/6/2022	1/14/2022	2/11/2022					Yes	COVID-19 Furlough		Yes
	Employee Y	FIR	9/21/2021	9/24/2021	10/8/2021	10/22/2021	11/5/2021	11/19/2021		Yes	Grievance Number 2021-15		No
	Employee Z	HUR	1/23/2022	1/28/2022	4/22/2022					Yes	Grievance Number 2021-15		Yes
	Employee AA	POL	10/22/2022	11/4/2022	12/2/2022					Yes	Retroactive Rate Adjustment		No
	Employee AB	POL	2/16/2023	2/24/2023	3/10/2023					Yes	Retroactive Rate Adjustment		No
	Employee AC	DPW	5/22/2022	6/3/2022	6/17/2022					Yes	OCFO Comments Unclear		Yes
	Employee AD	LIB	9/7/2021	9/10/2021	2/11/2022					Yes	COVID-19 Furlough		Yes
	Employee AE	POL	11/5/2022	12/2/2022						Yes	OCFO Comments Unclear		Yes
	Employee AF	FIR	7/12/2022	7/15/2022	8/12/2022					Yes	OCFO Comments Unclear	Separation Date	Yes
	Employee AG	POL	9/10/2022	11/4/2022						Yes	Incorrect Earning Code	Separation Date	No
	Employee AH	POL	10/16/2022	10/21/2022	11/18/2022					Yes	Incorrect Earning Code	Separation Date	No
	Employee AI	LIB	11/1/2021	11/5/2021	2/11/2022					Yes	COVID-19 Furlough	Rate Adjustment	Yes
	Employee AJ	HEA	12/23/2020	7/2/2021	7/16/2021	7/30/2021	8/13/2021	8/27/2021	9/10/2021	Yes	OCFO Comments Unclear	Separation Date	No
	Employee AK	POL	12/24/2022	12/29/2022	2/24/2023					Yes	OCFO Comments Unclear	Separation Date	No
	Employee AL	POL	11/12/2022	11/18/2022	12/2/2022					Yes	Retroactive Rate Adjustment		No
	Employee AM	POL	6/24/2022	11/4/2022						Yes	Incorrect Earning Code	Separation Date	Yes
	Employee AN	POL	12/16/2022	12/16/2022	1/13/2023	1/27/2023	2/10/2023			Yes	OCFO Comments Unclear	Separation Date	No
	Employee AO	POL	7/6/2022	11/4/2022						Yes	Incorrect Earning Code		Yes
	Employee AP	HRD	10/24/2021	11/19/2021						Yes	Incorrect Pay Period		Yes
	Employee AQ	LAW	3/3/2023	3/10/2023	4/6/2023					Yes	OCFO Comments Unclear	Separation Date	No
[6]	Employee AR	MAY	7/11/2021	7/30/2021	8/13/2021					Yes	OCFO Comments Unclear	Separation Date	No

City of Detroit Payroll Performance Audit
Summary of City Employees Receiving Regular Pay Earnings Following Separation^[1]

Note	Employee ID ^[2]	Department	Status Start Date ^[3]	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	19 or More Days	Categorized UltiDetroit Comment	Categorized UltiDetroit's HR-Related Comment	Identified Retro Hour Adjustment ^[5]
[7]	Employee AS	ELE	4/28/2020	7/2/2021	7/16/2021	7/30/2021	8/13/2021	8/27/2021		Yes	OCFO Comments Unclear	Separation Date	No
	Employee AT	GSD	7/4/2021	7/16/2021	7/30/2021					Yes	OCFO Comments Unclear	Separation Date	No
	Employee AU	BSE	10/1/2021	10/8/2021	7/1/2022					Yes	Retroactive Rate Adjustment		No
	Employee AV	HEA	12/25/2021	12/30/2021	1/28/2022					Yes	OCFO Comments Unclear		Yes
	Employee AW	DOT	10/29/2021	11/5/2021	11/19/2021					Yes	No Commentary Provided		No
	Employee AX	DOT	10/13/2021	12/3/2021						Yes	OCFO Comments Unclear	Separation Date	Yes
	Employee AY	GSD	3/11/2022	3/25/2022	4/8/2022					Yes	OCFO Comments Unclear		Yes
	Employee AZ	GSD	7/2/2022	7/15/2022	7/29/2022					Yes	Retroactive Rate Adjustment		Yes
	Employee BA	GSD	6/4/2022	6/17/2022	7/1/2022					Yes	OCFO Comments Unclear		Yes
	Employee BB	GSD	12/1/2022	12/2/2022	12/16/2022	12/29/2022				Yes	OCFO Comments Unclear		Yes
	Employee BC	GSD	5/21/2022	6/17/2022						Yes	OCFO Comments Unclear		Yes
	Employee BD	GSD	3/4/2023	3/10/2023	3/24/2023	4/21/2023				Yes	Retroactive Rate Adjustment		No
	Employee BE	DPW	7/12/2022	7/15/2022	8/12/2022					Yes	OCFO Comments Unclear		Yes
	Employee BF	GSD	8/28/2022	9/23/2022						Yes	OCFO Comments Unclear		Yes
	Employee BG	OMB	7/29/2022	7/29/2022	8/26/2022					Yes	OCFO Comments Unclear		Yes
	Employee BH	GSD	7/2/2022	8/12/2022						Yes	OCFO Comments Unclear		Yes
[8]	Employee BI	GSD	7/19/2022	9/9/2022	9/23/2022					Yes	OCFO Comments Unclear	Separation Date	Yes
	Employee BJ	GSD	6/10/2023	6/30/2023						Yes	OCFO Comments Unclear	Rate Adjustment	No
	Employee BK	MPD	1/12/2023	1/13/2023	2/10/2023					Yes	OCFO Comments Unclear		Yes
	Employee BL	POL	1/24/2020	11/18/2022						Yes	OCFO Comments Unclear		No
	Employee BM	LIB	11/12/2022	11/18/2022	12/2/2022	12/16/2022	12/29/2022	1/13/2023		Yes	OCFO Comments Unclear	Separation Date	No
	Employee BN	GSD	5/20/2023	6/2/2023	6/16/2023					Yes	Retroactive Rate Adjustment	Rate Adjustment	No
[9]	Employee BO	POL	3/2/2023	3/10/2023	3/24/2023					Yes	Incorrect Payment		Yes
	Employee BP	POL	2/22/2023	3/24/2023						Yes	OCFO Comments Unclear		Yes
	Employee BQ	GSD	4/29/2023	5/19/2023						Yes	OCFO Comments Unclear		Yes
	Employee BR	DOT	5/17/2023	6/2/2023	6/16/2023	6/30/2023				Yes	OCFO Comments Unclear	Separation Date	No
	Employee BS	DOT	5/27/2023	6/2/2023	6/16/2023					Yes	OCFO Comments Unclear	Separation Date	No

Amounts subject to rounding.

Sources: UltiPro Payroll Reports over the Relevant Period and Retro Files.

Notes:

- [1] For purposes of this analysis, Stout has excluded instances in which an employee received a supplemental payment 19 or more days following separation. Moreover, to the extent an employee's regular pay earnings were credited (reduced) 19 or more days following separation, Stout has excluded those from its analysis.
- [2] For purposes of this analysis, Stout has anonymized employees' identification numbers. Anonymized employees are not consistent across Stout exhibits and are unique to each exhibit.
- [3] Obtained using the Status History Report. Represents the start date of an employee's separation status.
- [4] Represents the total net regular pay earnings to City employees on or after the date of separation through the end of the Relevant Period.

City of Detroit Payroll Performance Audit
Summary of City Employees Receiving Regular Pay Earnings Following Separation^[1]

Note	Employee ID ^[2]	Department	Status Start Date ^[3]	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	19 or More Days	Categorized UltiDetroit Comment	Categorized UltiDetroit's HR-Related Comment	Identified Retro Hour Adjustment ^[5]
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[5] Indicates if the paydate of an employee's post-separation payment included retro adjustment hours.

[6] Stout understands this employee's regular pay earnings were credited on September 10, 2021; however, this employee accrued regular pay earnings on August 13, 2021, which is more than 19 days following this employee's separation.

[7] Stout understands this employee was included in the pay run on May 5, 2023. However, this employee's regular pay earnings were zero and, therefore, not included in this analysis.

[8] Only one of this employee's two, post-separation payments included an adjustment from a retro file.

[9] Stout understands this employee's regular pay earnings were credited on April 6, 2023. However, this employee was still compensated 19 or more days following separation.

EXHIBIT 3.1

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee A	BSE	6/5/2022	7/1/2022														A rate adjustment was processed by Human Resources on June 21, 2022, which resulted in a retroactive payment issued on July 1, 2022.	
Employee B	BSE	12/19/2021	12/30/2021	7/1/2022													The employee logged regular hours during the period in which termination pay was in effect. Additionally, a rate adjustment was processed by Human Resources, resulting in a retroactive payment issued on July 1, 2022.	
Employee C	LIB	8/21/2021	8/27/2021	9/10/2021													The employee logged regular hours during the period in which termination pay was in effect. The associated adjustment requires further clarification. A retroactive adjustment payment has been confirmed.	
Employee D	FIR	2/24/2021	11/19/2021														A rate adjustment was processed by Human Resources on December 1, 2022, which resulted in a retroactive payment issued on July 1, 2022.	
Employee E	FIR	11/3/2022	11/4/2022	12/2/2022													The adjustment requires clarification. No regular hours were compensated during the pay period in which the termination was effective (October 31 – November 13, 2022); however, regular hours were subsequently paid in the following pay period. A reallocation of hours was noted: 24 hours were deducted from Sick leave and applied to Regular hours (-24 @ Sick / +24 @ Reg). Additionally, a Sick Leave cascade update was triggered due to a timesheet recalculation, resulting in a net zero hour adjustment and a lump sum payment.	
Employee F	DOT	10/29/2021	11/19/2021														The adjustment requires clarification. No hours were paid for the PPE period from October 18 to October 31, 2021. Additionally, the termination was entered on November 28, 2021, but was backdated to October 29, 2021.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee G	DOT	10/10/2020	7/16/2021														The adjustment requires clarification due to 6.03 hours paid at the regular rate. Human Resources entered the termination on June 30, 2021; however, the termination was backdated to October 10, 2020. The adjustment has been confirmed.	
Employee H	POL	10/15/2022	3/10/2023														Adjustment recorded in Smartsheet (line 545).	
Employee I	POL	3/25/2022	2/24/2023														An adjustment is under review for 4.00 hours paid at the regular rate. The termination record was not entered by Human Resources until October 11, 2022. The adjustment has been confirmed and is documented in the Police Payroll Adjustments Smartsheet (line 477)	
Employee J	POL	8/29/2022	11/18/2022														Regular wages paid were associated with Police Leave hours. The adjustment is recorded in the Police Lump Sum Hours Adjustment Smartsheet (row 7). The termination record was not entered into Ulti by Police HR until November 16, 2022.	
Employee K	LIB	1/4/2022	1/14/2022	2/11/2022													The employee logged regular hours during the pay period in which termination was effective. An adjustment requires clarification, as 8 regular hours were paid during this timeframe. These payments appear to be associated with extended COVID-19 furlough compensation.	
Employee L	LIB	9/26/2021	10/8/2021	2/11/2022													The employee logged regular hours during the pay period in which termination was effective. An adjustment requires clarification, as 8 regular hours were paid during this period. The payments may be attributed to extended COVID-19 furlough compensation.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee M	DPW	4/8/2023	4/21/2023	6/16/2023													The employee logged regular hours during the pay period in which termination was effective. The termination date was not entered by HR until August 9, 2023, and was backdated to April 8, 2023. The check date of June 16, 2023, reflects an adjustment requiring clarification—specifically, 56 regular hours and 32 holiday hours were paid during the affected period.	
Employee N	POL	1/1/2023	5/19/2023														Adjustment recorded in Smartsheet (line 1038).	
Employee O	DWD	12/6/2021	12/17/2021	12/30/2021													A retroactive payment was issued due to a pay increase effective July 5, 2021, which was entered by Human Resources on December 1, 2021.	
Employee P	POL	1/22/2023	1/27/2023	2/24/2023													The employee worked 56 regular hours during the pay period in which termination was effective (January 9–22, 2022). Additionally, Human Resources processed a rate adjustment that resulted in a retroactive payment of \$0.56.	
Employee Q	LIB	9/8/2021	9/10/2021	9/24/2021	2/11/2022												The check dated September 10, 2021, corresponds to the pay period from August 23 to September 5, 2021, during which the employee was still active. The check dated September 24, 2021, includes regular hours logged during the pay period of September 6–19, 2021, when the termination was effective. Additionally, on the February 11, 2022 check, the employee received 8 hours at the regular rate but was previously shorted 4 regular hours each on the June 18 and July 16, 2021 pay dates, both associated with COVID-related furloughs. These payments are connected to extended COVID-19 furlough compensation.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee R	FIR	6/4/2021	2/11/2022														A retroactive payment was issued for Overtime Premium (Night). The adjustment requires clarification, as the employee was paid for 16 hours at the overtime rate and 8 regular hours. The retro adjustment payment has been confirmed.	
Employee S	DWD	2/18/2023	2/24/2023	4/21/2023													The employee logged regular hours during the pay period in which termination was effective. An adjustment requires clarification regarding the payment of 8 regular hours. The retroactive adjustment payment has been confirmed.	
Employee T	GSD	7/2/2021	7/2/2021	7/16/2021	7/30/2021												The employee logged regular hours during the pay period in which termination was effective. The termination was keyed on July 28, 2021, and backdated to July 2, 2021. Clarification is required for adjustments related to 4 regular hours paid on the July 16, 2021 check date and 8 regular hours paid on the July 30, 2021 check date.	
Employee U	LIB	9/28/2021	10/8/2021	2/11/2022													The employee logged regular hours during the pay period in which termination was effective. On the February 11, 2022 check date, it was noted that the employee had been shorted 4 regular hours for the July 16, 2021 pay date and another 4 regular hours for the September 24, 2021 pay date. These shortages are associated with extended COVID-19 furlough payments.	
Employee V	LIB	1/1/2022	1/14/2022	2/11/2022													The adjustment requires clarification regarding the receipt of 4.0 regular hours. The context of this payment is unclear and may be related to extended COVID-19 furlough compensation.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee W	LIB	12/30/2021	1/14/2022	1/28/2022	2/11/2022												The employee logged regular hours during the pay period in which termination was effective. Adjustments require clarification for 8 regular hours paid on the January 28, 2022 check date and another 8 regular hours paid on the February 11, 2022 check date. These payments may be associated with an HRIS rate adjustment.	
Employee X	LIB	1/6/2022	1/14/2022	2/11/2022													The employee logged regular hours during the pay period in which termination was effective. On the February 11, 2022 check date, an adjustment requires clarification for 4 hours paid at the regular rate and 8 hours paid as holiday. These payments appear to be related to extended COVID-19 furlough compensation.	
Employee Y	FIR	9/21/2021	9/24/2021	10/8/2021	10/22/2021	11/5/2021	11/19/2021										The employee logged regular hours during the pay period in which termination was effective. On the April 22, 2022 check date, an adjustment requires clarification for 216 hours paid at the regular rate and 24 hours paid as holiday. This case is linked to Grievance Number 2021-15.	
Employee Z	HUR	1/23/2022	1/28/2022	4/22/2022													The employee logged regular hours during the pay period in which termination was effective. On the April 22, 2022 check date, an adjustment requires clarification for 216 hours paid at the regular rate and 24 hours paid as holiday. This matter is associated with Grievance Number 2021-15.	
Employee AA	POL	10/22/2022	11/4/2022	12/2/2022													The employee logged regular hours during the pay period in which termination was effective. A rate increase was entered on November 23, 2022, with an effective date of October 17, 2022. The resulting payment was retroactive, issued to reflect the rate adjustment.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee AB	POL	2/16/2023	2/24/2023	3/10/2023													The employee logged regular hours during the pay period in which termination was effective. A rate increase was entered on February 22, 2023, with an effective date of February 10, 2023. The associated payment was retroactive, issued to account for the rate adjustment.	
Employee AC	DPW	5/22/2022	6/3/2022	6/17/2022													The employee logged regular hours during the pay period in which termination was effective. On the June 17, 2022 check date, an adjustment of 3.75 regular hours was processed and requires clarification. The retroactive adjustment payment has been confirmed.	
Employee AD	LIB	9/7/2021	9/10/2021	2/11/2022													The check dated September 10, 2021 corresponds to the pay period from August 23 to September 5, 2021, during which the employee was still active. However, the February 11, 2022 check date includes an adjustment that requires clarification. This adjustment may be associated with extended COVID-19 furlough payments.	
Employee AE	POL	11/5/2022	12/2/2022														Adjustment recorded in Smartsheet (line 79).	
Employee AF	FIR	7/12/2022	7/15/2022	8/12/2022													The employee logged regular hours during the pay period in which termination was effective. On the August 12, 2022 check date, an adjustment requires clarification for 20 regular hours paid. The termination was keyed on July 26, 2022, and backdated to July 11, 2022. The adjustment has been confirmed.	
Employee AG	POL	9/10/2022	11/4/2022														Regular wages paid were associated with Police Leave hours. The adjustment is documented in the Police Lump Sum Hours Adjustment Smartsheet (row 8). The termination record was not entered by Human Resources until October 10, 2022.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee AH	POL	10/16/2022	10/21/2022	11/18/2022													The employee logged regular hours during the pay period in which termination was effective (October 3–16, 2022). The termination record was not entered by Human Resources until October 24, 2022. On the November 18, 2022 check date, an adjustment was made: 32 hours were transferred from DPD leave to regular hours, and an additional correction was made by adjusting 32 overtime hours to the appropriate OT 1.5 rate. The adjustment has been confirmed and is documented in the Police Payroll Adjustments Smartsheet (line 52).	
Employee AI	LIB	11/1/2021	11/5/2021	2/11/2022													The employee logged regular hours during the pay period in which termination was effective. A retroactive payment was owed due to a rate increase entered by Human Resources on February 1, 2022. This adjustment is associated with extended COVID-19 furlough compensation and reflects an HRIS rate update.	
Employee AJ	HEA	12/23/2020	7/2/2021	7/16/2021	7/30/2021	8/13/2021	8/27/2021	9/10/2021	9/24/2021	10/8/2021	10/22/2021	11/5/2021	11/19/2021	12/3/2021	12/17/2021	12/30/2021	The employee logged regular hours during the pay period in which termination was effective (December 14–27, 2020). The termination was entered into the system on February 22, 2022, and backdated to December 23, 2020. However, payroll records indicate that the employee remained active through the March 11, 2022 pay date. This inconsistency requires further clarification.	
Employee AK	POL	12/24/2022	12/29/2022	2/24/2023													The employee logged regular hours during the pay period in which termination was effective, with gross pay totaling \$2,698.26. Earnings are documented in the UltiDetroit Police Payroll Smartsheet for the pay date December 29, 2022 — Sheet 3, Line 331. The termination date was not entered by Police HR until September 20, 2023.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee AL	POL	11/12/2022	11/18/2022	12/2/2022													The employee logged regular hours during the pay period in which termination was effective (October 31–November 13, 2022). A rate increase was entered on November 22, 2022, with an effective date of October 17, 2022. A retroactive payment was issued to reflect the increase.	
Employee AM	POL	6/24/2022	11/4/2022														The adjustment requires clarification for 80 hours paid at the regular rate and 32 hours recorded as ADJ Leave (DPD). The termination record was not entered by Human Resources until November 17, 2022.	
Employee AN	POL	12/16/2022	12/16/2022	1/13/2023	1/27/2023	2/10/2023											The employee logged regular hours during the pay period in which termination was effective. Multiple adjustments (Earnings 2–4) require clarification. The termination record was not entered by Human Resources until July 27, 2023. The adjustment has been confirmed and is documented in the UltiDetroit Police Payroll Smartsheet for the pay date November 4, 2022 (Sheet #6, Line 166).	
Employee AO	POL	7/6/2022	11/4/2022														An adjustment requires clarification for 80 hours paid at the regular rate and 32 hours recorded as ADJ Leave (DPD). However, no formal adjustment appears to be on file for this entry.	
Employee AP	HRD	10/24/2021	11/19/2021														The employee's last day worked and termination date are the same in Ultipro. No regular hours were paid for the pay period ending November 5, 2021. However, it appears that the worked hours were paid in the subsequent pay period, with a check dated November 19, 2021. The retroactive adjustment payment has been confirmed.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee AQ	LAW	3/3/2023	3/10/2023	4/6/2023													The employee logged regular hours during the pay period in which termination was effective. An adjustment was processed on the April 6, 2023 check date and requires clarification. A retroactive adjustment payment has been confirmed. Additionally, the recorded termination date appears to be incorrect.	
Employee AR	MAY	7/11/2021	7/30/2021	8/13/2021													The employee logged regular hours during the pay period in which termination was effective. An adjustment on the April 6, 2023 check date requires clarification. The retroactive adjustment payment has been confirmed; however, the termination date was recorded incorrectly. The termination date was entered late by Human Resources on August 16, 2021. A payment was issued and subsequently voided.	
Employee AS	ELE	4/28/2020	7/2/2021	7/16/2021	7/30/2021	8/13/2021	8/27/2021										As of July 11, 2025, Human Resources confirmed that an incorrect termination date had been entered. The correct termination date of August 28, 2021, will be updated in HR CORE by Rosita Brockington. This entry was reviewed by Pamela, with no additional notes provided.	
Employee AT	GSD	7/4/2021	7/16/2021	7/30/2021													The employee logged regular hours during the pay period in which termination was effective. On the July 30, 2021 check date, an adjustment requires clarification for 0.17 regular hours paid. The termination was keyed on August 2, 2021, and backdated to July 4, 2021.	
Employee AU	BSE	10/1/2021	10/8/2021	7/1/2022													The employee logged regular hours during the pay period in which termination was effective. A retroactive payment was issued for a rate increase effective July 1, 2021, which was entered on June 21, 2022.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee AV	HEA	12/25/2021	12/30/2021	1/28/2022													The employee logged regular hours during the pay period in which termination was effective. An adjustment on the January 28, 2022 check date requires clarification for 3.98 regular hours paid. The retroactive adjustment payment has been confirmed.	
Employee AW	DOT	10/13/2021	12/3/2021														The adjustment requires clarification, as no other payments were processed for the employee. The termination was keyed on December 2, 2021, and backdated to October 13, 2021.	
Employee AX	GSD	3/11/2022	3/25/2022	4/8/2022													The employee logged regular hours during the pay period in which termination was effective. An adjustment requires clarification for 8 hours paid at the regular rate. The retroactive adjustment payment has been confirmed.	
Employee AY	GSD	7/2/2022	7/15/2022	7/29/2022													The employee's last day worked and termination date were both effective on July 2, 2022. Regular hours were paid during the pay period in which termination occurred. A retroactive payment was also issued for a \$0.30 rate increase effective July 1, 2022.	
Employee AZ	GSD	6/4/2022	6/17/2022	7/1/2022													The employee logged regular hours during the pay period in which termination was effective. The retroactive adjustment payment has been confirmed.	
Employee BA	GSD	12/1/2022	12/2/2022	12/16/2022	12/29/2022												The employee worked regular hours during the pay period of November 14–27, 2022, which was prior to her termination effective date. However, no regular hours were paid on the December 16, 2022 check date. An adjustment was processed on the December 29, 2022 check date, which requires clarification. A retroactive adjustment payment has been confirmed.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee BB	GSD	5/21/2022	6/17/2022														The employee was not paid during the pay period immediately following their hire date. This adjustment requires clarification. A retroactive adjustment payment has since been confirmed.	
Employee BC	GSD	3/4/2023	3/10/2023	3/24/2023	4/21/2023												The employee logged regular hours during the pay period in which termination was effective. A retroactive payment was issued for a \$0.30 rate increase effective January 30, 2023.	
Employee BD	DPW	7/12/2022	7/15/2022	8/12/2022													The employee logged regular hours during the pay period in which termination was effective. Hours worked for the pay period ending July 24, 2022 (PPE 7/11–7/24/22), were initially not paid. An adjustment was made for 16 hours at the regular rate; however, the adjustment requires clarification. The retroactive adjustment payment has been confirmed.	
Employee BE	GSD	8/28/2022	9/23/2022														The employee logged regular hours during the pay period in which termination was effective.	
Employee BF	OMB	7/29/2022	7/29/2022	8/26/2022													The employee logged regular hours during the pay period in which termination was effective. On the check dated August 13, 2022, no worked hours were paid for the pay period July 25, August 7, 2022. However, an adjustment was later made for 56 regular hours, potentially missed from a prior pay period, which requires clarification. A retroactive adjustment payment has been confirmed for 48 of those hours.	
Employee BG	GSD	7/2/2022	8/12/2022														An adjustment was identified and requires clarification. A retroactive adjustment payment has been confirmed.	
Employee BH	GSD	7/19/2022	9/9/2022	9/23/2022													The termination date was entered late by Human Resources on November 16, 2022. An adjustment associated with this entry requires clarification. A retroactive adjustment payment has been confirmed.	

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee BI	GSD	6/10/2023	6/30/2023															A retroactive adjustment was processed due to a rate increase entered by Human Resources on June 9, 2023.
Employee BJ	MPD	1/12/2023	1/13/2023	2/10/2023														The employee was marked as "ACTIVE" during the pay period of December 26, 2022 to January 8, 2023. An adjustment requires clarification for 8 regular hours paid during this time. No hours were paid on the January 27, 2023 check date, which corresponds to the period in which the termination became effective. A retroactive adjustment payment has been confirmed.
Employee BK	POL	1/24/2020	11/18/2022															Regular dollars were processed as part of an adjustment on the check dated November 18, 2022. This adjustment is documented in the Police Lump Sum Hours Adjustment Smartsheet (row 19).
Employee BL	LIB	11/12/2022	11/18/2022	12/2/2022	12/16/2022	12/29/2022	1/13/2023											The check dated November 18, 2022, covered the pay period from October 31 to November 18, 2022, during which the employee was still marked as "Active." The employee's termination was not entered until January 19, 2023, at which time it was backdated to November 12, 2022. This delay in processing the termination requires clarification.
Employee BM	GSD	5/20/2023	6/2/2023	6/16/2023														The employee logged regular hours during the pay period in which termination was effective. A retroactive payment was issued based solely on a rate update effective April 10, 2023, which was entered by Human Resources on May 17, 2023.
Employee BN	POL	3/2/2023	3/10/2023	3/24/2023														The employee logged regular hours during the pay period in which the termination was effective. The payment issue was subsequently reversed.
Employee BO	POL	2/22/2023	3/24/2023															An adjustment was recorded in the UltiDetroit Police Payroll Adjustment log (Line 586).

City of Detroit Payroll Performance Audit Summary of City Employees Receiving Regular Pay Earnings Following Separation Responses Provided by the OCFO																		
Employee ID	Department	Status	Earnings Date 1	Earnings Date 2	Earnings Date 3	Earnings Date 4	Earnings Date 5	Earnings Date 6	Earnings Date 7	Earnings Date 8	Earnings Date 9	Earnings Date 10	Earnings Date 11	Earnings Date 12	Earnings Date 13	Earnings Date 14	UltiDetroit Comments:	
Employee BP	GSD	4/29/2023	5/19/2023														The adjustment requires clarification, as the employee only received a single check for 8 hours at the regular rate. A retroactive adjustment payment has since been confirmed.	
Employee BQ	DOT	5/17/2023	6/2/2023	6/16/2023	6/30/2023												The employee logged regular hours during the pay period in which termination was effective. On the June 16, 2023 check date, 72 regular hours were paid, and on the June 30, 2023 check date, 88 hours were paid. The termination was keyed on July 10, 2023, and backdated to May 17, 2023. This discrepancy requires clarification.	
Employee BR	DOT	5/27/2023	6/2/2023	6/16/2023													The employee logged regular hours during the pay period in which termination was effective. A total of 32 regular hours were paid during this time, though the reason for the payment requires clarification. The termination was keyed on October 30, 2023, and backdated to May 27, 2023.	

EXHIBIT 4

City of Detroit Payroll Performance Audit
Summary of Regular Pay & Paid Time Off Exceeding 80 Hours in a Pay Period, by Department^[1]

Department	Total Hours	Total Hours >80	Number of Transactions >80 Hours	Number of Transactions >100 Hours	Number of Transactions >120 Hours	Number of Transactions >150 Hours	Number of Transactions >175 Hours	Number of Transactions >200 Hours
ITS	12,568	488	151	4	-	-	-	-
DWD	248,407	15,207	2,915	60	11	8	-	-
GSD	139,298	12,178	1,589	37	11	6	3	2
HEA	18,451	1,331	214	9	3	1	-	-
MPD	6,677	437	78	1	1	1	1	1
DPW	67,843	4,963	786	7	4	1	-	-
FIN	15,532	1,372	177	10	6	5	3	3
ELE	9,624	1,224	105	3	1	1	1	1
HRD	4,181	901	41	8	5	5	3	3
DOT	65,270	6,630	733	38	12	7	5	4
BSE	17,735	1,655	201	3	3	3	2	2
LIB	25,096	1,176	299	2	-	-	-	-
LAW	2,464	144	29	2	1	1	-	-
DDD	4,779	1,339	43	7	6	6	6	6
POL	246,917	27,637	2,741	88	14	9	3	2
HUR	4,715	395	54	1	-	-	-	-
NON	2,098	258	23	3	2	1	-	-
MAY	5,524	3,924	20	2	1	1	1	1
DAH	947	147	10	2	1	1	-	-
HRS	322	2	4	-	-	-	-	-
AIR	88	8	1	-	-	-	-	-
AUD	88	8	1	-	-	-	-	-
CCL	1,322	202	14	1	1	1	-	-
CCK	330	10	4	-	-	-	-	-
PDD	320	160	2	1	1	1	1	1
Total	900,595	81,795	10,235	289	84	59	29	26

Amounts subject to rounding.

Sources: UltiPro Payroll Reports and Retro Files.

Notes:

[1] Stout's analysis considers the following codes when quantifying substitute hours: "COMPT," "CSICK," "DEPPS," "DEPTL," "EV," "FMCMT," "FMEV," "FMPD," "FMFR," "FMFS," "FMLAS," "FMVAC," "FUNER," "FUNEX," "FURLH," "FURLO," "HOL," "JTINT," "JURY," "MUCOM," "MUVAC," "PRSC," "RSICK," and "VAC." This analysis does not consider substitute hours associated with the earning code "HOL15" or employees belonging to the Detroit Fire Department. This analysis considers hours recorded in retro files for the corresponding transaction dates at issue.

EXHIBIT 5

City of Detroit Payroll Performance Audit
Comparison of Regular Pay Hours and Premium AFT & NGT Hours^[1]

Department	Transaction Count	Total Regular Pay Hours	Total Premium AFT+NGT Hours	Difference
DWD	82	5,654	6,112	(458)
GSD	777	50,989	51,515	(526)
DOT	2,337	156,443	171,283	(14,839)
FIR	1,239	72,944	130,116	(57,172)
ITS	12	846	847	(1)
DPW	166	9,393	10,780	(1,387)
MPD	41	2,740	2,757	(17)
LIB	2	127	128	(1)
HEA	8	405	421	(16)
POL	770	51,553	61,359	(9,807)
Total	5,434	351,094	435,318	(84,224)

Amounts subject to rounding.

Notes:

[1] Only considers instances in which an employee's total regular pay hours are greater than zero. For premium AFT and NGT hours, Stout considered the following earning codes: "DTAFT", "PRAFT", "PRNGT" and "DTNGT." This analysis considers hours recorded in retro files for the corresponding transaction dates at issue.

EXHIBIT 6

City of Detroit Payroll Performance Audit
Comparison of Regular OT Hours and Premium OT Hours^[1]

Department	Transaction Count	Total Regular OT Hours	Total Premium OT Hours	Difference
FIR	1,514	23,024	40,236	(17,212)
DPW	91	234	901	(667)
DWD	5	50	50	(0)
GSD	31	422	537	(115)
DOT	36	799	1,012	(214)
ELE	1	0	5	(5)
FIN	1	1	1	(0)
HEA	1	4	4	(0)
POL	3,050	52,019	73,720	(21,701)
Total	4,730	76,554	116,468	(39,914)

Amounts subject to rounding.

Notes:

- [1] Considers instances in which an employee's total regular overtime hours are greater than zero. For regular overtime, Stout considered the following codes: "Ern - OT Straight", "Ern - OT2", "Ern - OTS", and "Ern - Overtime." For premium overtime hours, Stout considered the following codes: "OTAF5", "OTAFT", "OTNG5", and "OTNFT." This analysis considers hours recorded in retro files for the corresponding transaction dates at issue.

EXHIBIT 7

City of Detroit Payroll Performance Audit
Analysis of Supplemental Run Payments by Department^[1]

Department	Count^[2]	Amount^[3]
FIR	3,049	\$ 2,839,156
DOT	1,268	1,134,370
POL	419	501,693
GSD	419	258,565
DPW	374	147,349
LIB	277	256,029
HEA	127	181,708
BSE	124	60,841
FIN	114	186,719
CCL	104	175,498
DWD	97	126,151
MPD	79	22,224
HRD	61	77,096
MAY	51	84,464
NON	48	59,898
HUR	40	34,055
LAW	35	61,791
ELE	26	18,962
DDD	21	27,124
HRS	20	26,593
ITS	17	32,832
CCK	13	14,220
PDD	11	11,661
OIG	7	6,788
DAH	4	4,593
AUD	2	417
PLD	2	347
OMB	1	1,031
ZON	1	869
Total	6,811	\$ 6,353,044

City of Detroit Payroll Performance Audit
Analysis of Supplemental Run Payments by Department^[1]

Department	Count^[2]	Amount^[3]
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Amounts subject to rounding.

Sources: Supplemental UltiPro Payroll Reports provided for the Relevant Period.

Notes:

- [1] The purpose of this analysis is to determine the number of occurrences in which a department had an employee paid through supplemental runs during the Relevant Period.
- [2] Represents the total occurrences a department was identified in the supplemental runs.
- [3] Represents the total "Net Cash" credit amount identified in the supplemental runs for each department.

EXHIBIT 8

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
1 DFFA Master Agreement	Regular Pay	N/A	N/A	Yes	N/A	N/A
2 Professional & Technical	Overtime	<p>The City has the right to schedule overtime work and to require employees to work mandatory overtime. In any represented unit where overtime is not equalized, overtime work will be offered starting with the senior employee. When there are not enough volunteers, overtime assignments will be made according to inverse seniority. Seniority-based overtime officers will not be required where an unexpected emergency arises or it is impractical to seek volunteers. Existing seniority practices for Union stewards who engage in activities defined in Article 7 of this agreement for purposes of overtime will be maintained.</p> <p>As of the effective date, every department that employs Union members equalizes overtime. In certain cases, Departments may seek the written approval of the Labor Relations Director to schedule overtime based on factors other than seniority, including but not limited to: experience, work performance, and/or demonstrated abilities.</p> <p>Casual overtime is the continuation of employment beyond the normal service day to complete a particular task.</p> <p>Time and one-half (one-hundred and fifty percent (150%)) will be paid to hourly-rated employees for all hours worked over forty (40) in one (1) service week inclusive of a seventh day or a holiday.</p> <p>When a schedule indicates a lunch period but conditions make it impractical to enjoy, the employee involved will be paid the prevailing overtime rate. Premium payments will not be duplicated for the same hours worked.</p>	<p>Overtime – REQID= APTE006</p> <p>Weekly OT - Hours over 40 in a work week are paid at a 1.5 rate.</p> <p>Daily OT – Hours worked on 2nd day off (7th day) are paid at OT1.5 provided 40 hours worked in week.</p> <p>OTS – Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153).</p>	No - Rules specify weekly, daily, and OTS, not just weekly like the CBA	N/A	Hours worked; Approved standard payrate.
3 DFFA Master Agreement	Leave Hrs Earn	The following schedule shall be used for the Fire Fighting Division: All twenty-four (24) hour employees will work twenty-four (24) hours on, will have twenty-four (24) hours off, will work twenty-four (24) hours on, and then have one hundred and twenty hours (120) off.	Shift patterns A - D assigned in Core that set the days of the week for Leave and Work Days. No additional documentation or rules assignment exist per OCFO on 10/9/2024.	Yes	Calculate pay based on hours and normal rate of pay.	Hours worked
4 DFFA Master Agreement	Shift Prem NGT	<p>Shift premiums shall be paid only to Employees working afternoon and evening shifts in the Communications, Arson, and Fire Marshal Divisions. Shift premium amounts shall be twenty five cents (25c) per hour for the afternoon shift and fifty cents (50c) per hour for the night shift. Under no circumstances will an Employee working a 24 hour shift be entitled to a shift premium.</p> <p>EMS Division:</p> <p>Employees scheduled to work a night shift shall receive a premium of fifty cents (50c) per hour. A night shift is hereby defined as any regular normal work shift commencing at the hour of 6:30 p.m. or between the hours of 6:30 p.m. and 4:00 a.m., inclusive. Employees scheduled to work an afternoon shift shall receive a premium of twenty-five cents (25c) per hour, for any full-time shift commencing at the hour of 11:00 a.m., or between the hours of 11:00 a.m. and 6:29 p.m. Training personnel (i.e., Employees assigned to training within the EMS Division who possess an Instructor Coordinator License) shall receive a premium of sixty-five cents (65c) per hour. Shift premiums shall be paid in addition to the basic rate of pay for such Employees. Night shift premiums shall be paid for all overtime following the night shift.</p>	N/A	N/A	N/A	N/A
5 DFFA Master Agreement	Courtesy Relief	N/A - City of Detroit Policy not in bargaining Unit	<p>The window for Courtesy Relief is 6:30 AM – 8:00 AM</p> <p>Example:</p> <ol style="list-style-type: none"> Employee is scheduled to work until 8 AM. The next shift person shows up between 6:30 AM and 8 AM. Time will be coded to start of shift as ARRIVED EARLY. (CC250) Time will be coded before the end of the shift as LEFT EARLY. (CC250) The system will automatically generate COURTESY RELIEF to bring the employee up to 24 hours pay (WORK + COURTESY RELIEF) (CC250) The system will automatically generate COURTESY RELIEF to bring the employee up to 12 hours pay (WORK + COURTESY RELIEF) when on 12 hour shift (CC353) <p>----Paid to Shift Start or End Time – N/A This: Flex allows time not worked at the beginning of the shift to be worked at the end of the shift to complete the scheduled shift.</p> <p>Courtesy relief should be restricted to 30 minutes as in the past. Allowing 1 1/2 hour of courtesy relief will endure unnecessary overtime costs. Example: If EE1 whose on duty and scheduled to leave @ 8am remains on duty until the relief person EE2 arrives @ 9:30, this entitles EE1 to be compensated with 1.5 hrs of OT1.5.</p> <p>Example 2: EE2 who arrives @ 9:30 is scheduled to work until 8am the next day. This does not account for a 24 hour assigned shift but employee will be compensated for 24 hours.</p>	N/A	Verify punch in and punch out times of employee and relief employee; Verify no more than 1.5 hours per shift; Verify no additional overtime accrued.	Timecards for employee and relief employee; GL Hours / compensation for relief employee.
6 DFFA Master Agreement	Uniform Allow	Annual Uniform Allowance: Employees who have been employed by the Department for at least one (1) year shall receive an annual Uniform Allowance of one thousand one hundred dollars (\$1,100) on each July 1. Employees are required to purchase their departmental dress and standardized (work) uniforms outlined below. The Department will continue to provide Personal Protective Equipment (PPE).	Manually done in Core. Report pulled based on certain criteria. Sent to payroll. Approval from HR Director and PR Director	Yes	Verify the employee was employed for 1 year prior to the allowance.	Employee tenure start in Fire Department.

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
7 DFFA Master Agreement	OT Prem NGT	No Additional Provisions regarding additional premiums for night shift worked as overtime	<ul style="list-style-type: none"> If the shift starts between 6:30 PM and 4:00 AM, then generate night shift premium for the entire shift. \$50 If the employee has no shift scheduled on the day, any time worked within the night shift premium zone is paid that applicable shift premium (\$50) 6:30pm – 4:00am. (CC320) <p>SHIFT DIFFERENTIAL PAY RULES</p> <p>If the assigned shift start time for that day falls within one of the shift premium zones, the employee receives shift premium, even if the employee doesn't work the full 12-hour shift. Even if the employee exceeds the 12 hours, the shift premium associated with the shift start time is what is paid for the entire shift.</p> <p>If the assigned shift start time for that day falls within the night shift premium zone and the employee punches in within the night shift premium zone they are scheduled to work and work 12 hours, 4 of which fall within the day shift. Because there is no break in shift and they didn't work a full double-shift, they receive all 12 hours at Night Shift Premium.</p> <p>If the assigned shift start time for that day falls within the night shift premium zone and the employee punches in within the night shift premium zone they are scheduled to work and work 12 hours, 4 of which fall within the night premium zone and 8 of which fall within the day zone, all 12 hours are paid at night shift premium. Because there is no break in shift and they didn't work a full double-shift, they receive all 12 hours at night Shift Premium because that is their scheduled (assigned shift for that day).</p> <p>If your regular shift starts within one of the shift premium zone and the employee punches in for their shift within the assigned shift premium zone, and you don't work at least 8 hours, then you don't receive shift premium.</p>	N/A	N/A	N/A
8 DFFA Master Agreement	Holiday OTS	<p>Employees will be entitled to the following eight (8) holidays:</p> <p>New Year's Day - January 1st; Martin Luther King's Birthday - Third Monday in January; Veterans' Day - November 11th; Memorial Day - Last Monday in May; Independence Day - July 4th; Labor Day - First Monday in September; Thanksgiving Day - Fourth Thursday in November; Christmas Day - December 25th</p> <p>EMS Division:</p> <p>Employees shall be entitled to the following holidays: New Year's Day, Martin Luther King's Birthday, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day, and Christmas Day, during which premium time will be paid for time worked as set forth below.</p> <p>The Holiday Premium rate will be time and one-half (1.5x) for all Employees who work on a holiday, in addition to the regular day's pay.</p> <p>EMS Division:</p> <p>An Employee shall be eligible for holiday benefits provided he/she shall have received at least the normal pay for one full work shift exclusive of overtime in the calendar week prior to, during, or after the holiday; provided the Employee continues on the payroll through the holiday in question and would otherwise be qualified for the holiday.</p> <p>If an Employee is regularly scheduled to work on the holiday and does work on the holiday, he/she shall receive his/her normal pay plus one and one-half times (1 1/2x) his/her hourly rate for all hours actually worked on the holiday.</p>	<p>If not a fire chief in job code (736071,338251,197046,076009,311042,010203,010160,197047):</p> <p>If an employee works less than or equal to 2.67 hours that is designated as Call Back time, then the time will be built up to 4 hours. All 4 hours can be paid as comp time or cash (OTS).</p> <p>Holiday Roll: Holidays will not roll and will be paid according to the assigned holiday calendar</p> <p>Public Holiday Rules: Will not receive HOL@REG or LEAVE@REG in addition to the following:</p> <ol style="list-style-type: none"> If day before Hol = LEAVE and holiday day = LEAVE, Populate 12 hours CTIME@REG. 2. If day before Hol = LEAVE and holiday day = WORK, UNION BUSINESS (CC281), Populate 16 hours HOL@OT1.5 + Any Worked Time; 3. If day before Hol = WORK, UNION BUSINESS (CC281) and holiday day = LEAVE, Populate 8 hours HOL@OT1.5 [on day before holiday] (CC296); 4. If day before Hol = LEAVE and holiday day is one of "SICK, PERSONAL LEAVE BONUS FURLOUGH, FUNERAL LEAVE" any paid leave codes (not EXTRA VAC, COMP TIME, FURLOUGH - these are in #5 below) (CC315), Populate 12 hours CTIME@REG; 5. If day before Hol = LEAVE and holiday day is one of "EXTRA VAC, COMP TIME, FURLOUGH, VACATION", Populate 24 Hours CTIME@REG; 6. If day before Hol is one of "SICK, EXTRA VAC,COMP TIME, PERSONAL LEAVE, FUNERAL LEAVE, FURLOUGH" and holiday day = LEAVE, Populate 12 Hours CTIME@REG; 7. If Holiday day is FURLOUGH, Populate 24 Hours CTIME@REG (CC286) 12 hour shift Es (CC355) If holiday = LEAVE, Populate 12 hours CTIME@REG; 2. If holiday = WORK, UNION BUSINESS, Populate 12 hours HOL@OT1.5 + Any Worked Time; 3. If holiday is one of any paid leave codes, Populate 12 hours CTIME@REG <p>Excused Holiday Rules: 1. Populate 10 of CTIME@REG/REG on Excused Holiday.</p> <p>Holiday/JTIME Rules: If an employee is on Jtime employee will receive Jtime@REG for scheduled hours and holiday entitlement according to grid...</p> <ol style="list-style-type: none"> If day before Hol = LEAVE and holiday day = LEAVE, Populate 12 hours CTIME@REG If day before Hol = LEAVE and holiday day = WORK, Populate 16 hours HOL@OT1.5 + Any JTIME already populated to their timesheet. If day before Hol = WORK and holiday day = LEAVE, Populate 8 hours HOL@OT1.5 + JTIME already populated to timesheet. If day before Hol is one of "SICK, EXTRA VAC,COMP TIME, BONUS FURLOUGH, FUNERAL LEAVE, FURLOUGH" and holiday day = LEAVE, Populate 12 Hours CTIME@REG; 7. If Holiday day is FURLOUGH, Populate 24 Hours CTIME@REG (CC286) 12 hour shift Es (CC355) 	No - Rules discuss call back time and holiday roll/rules	N/A	Hours worked; Approved standard payrate.
9 DFFA Master Agreement	Out of Class	<p>When an Employee is assigned on a temporary basis to perform the duties of a higher classification for a period of eight (8) hours or more, he/she shall be compensated at the rate of the higher classification,</p> <p>Practice looks to provide normal rate of pay as Out of Class and Additional rate of pay as OOC Premium</p>	<p>For the fire low rate, this will be the default rate on each of the jobs per employee (primary and any secondary jobs). This rate can differ between jobs. The low rate will be the default rate paid. The high rate will be calculated and paid on certain time code / hour type combinations. The current Time Code / Hour Type combinations are:</p> <p>Time Codes: ARRIVED EARLY, CALLBACK, FIRE OOC, GUARANTEE, FLSA, PENSION BUSINESS, WR EXCUSED PAID, WORK, HOLIDAY WORK</p> <p>Hour Types: OTS, OT1.5</p> <p>When any of these combinations are found on the timesheet, the high rate will be applied (at the hour type factor). This will work with secondary jobs as well.</p> <p>The rate will be a static calculation for all jobs. This calculation will be stored on the calc group table under the appropriate calc group - in this case DFFA 24HR. The calculation will be:</p> $(\text{Number of hours in the year (8760)} - \text{Number of hours in workdays in the year (2544)}) / \text{Number of hours in workdays in the year (2544)} * 100$ $(8760 - 2544) / 2544 = 2.443396 * 100 = 244.3396$ <p>(The multiply by 100 is to convert to percentage)</p> <p>This factor will be applied (added) to the low rate when the time code / hour type combos are encountered on the timesheet.</p>	No - Rules do not specify details on Out of class premium	Verify the employee was assigned to a higher class; Verify that the higher classification was for 8 hours or more; Verify the wage rate of the class assigned to; Calculate wages based on hours from reclassification and wage rate from higher classification.	Employee work assignment and duration; Wage rate for assignment.
10 DFFA Master Agreement	Funeral	<p>If a death occurs among members of the Employee's immediate family or household, the Employee, provided he/she attends the funeral and submits documentation of such upon return to work, will be granted up to three (3) tours of duty, up to and including the day of the funeral/memorial services, not to be charged to sick leave. An Employee may take an additional two (2) days of funeral leave to be charged against current sick leave and then reserve sick leave upon his/her request, per Municipal City Code Chapter 13, Article 5, Section 4.</p> <p>If a death occurs among the relatives of the Employee, the Employee will be granted one (1) day leave, not to be charged to sick leave provided he/she attends the funeral and submits documentation of such upon return to work. If the funeral which the Employee attends is more than three hundred (300) miles from the City of Detroit, the Employee may extend the leave by two (2) days to be charged against current sick leave and then reserve sick leave upon his/her request.</p>	<p>Funeral Immediate Family (time code entered is Funeral Immediate Fam)</p> <ul style="list-style-type: none"> First 2 (CC319) work Days = time code is left as Funeral Immediate Fam Second 2 Days = time code is changed to Funeral Extension – Paid and also reduces Sick bank. Any days after first 5 = time code is changed to Funeral Unpaid <p>Funeral Other Relatives (time code entered is Funeral Relative)</p> <ul style="list-style-type: none"> First Day = time code is left as Funeral Relative 2 Day Extension = time code is changed to Funeral Extension – Paid and also reduces Sick bank. Any after first 3 days = time code is changed to Funeral Unpaid 	Yes	<p>Verify that employee documented family member / relative death; Verify that no more than three tours of duty for immediate family and 1 day for a relative; Calculate pay based on hours worked and standard rate of pay.</p>	Employee submitted documentation for funeral; Standard rate of pay.

	Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
11	DFFA Master Agreement	J Time Taxable	<p>The City shall provide a Duty Disability Benefit Plan to supplement benefits received by the employee from Workers' Compensation, Duty Disability Pension, Social Security, and other compensation received by an Employee as a result of being disabled in the line of duty. Effective November 1, 1985, supplemental compensation shall be increased so that the total paid will be one hundred percent (100%) of the normal straight time gross pay.</p> <p>The Duty Disability Benefit coverage shall begin with the first continuous day of a disability resulting from a duty connected injury and the twenty-second (22nd) continuous day of a disability resulting from a duty-connected illness. The maximum period of benefit shall be fifty-two (52) weeks.</p> <p>For payment to be made, the Detroit Fire Department must certify to the Finance Department that the disability was service-connected and must provide a written statement setting forth the facts which led to the disability.</p>	<p>If injured while working on his shift, the hours prior to his injury are WORK time, any time from the point of injury through the rest of his scheduled shift is set to JTIME by the Timekeeper. The Timekeeper will continue to enter JTIME on timesheet until the Core status is updated to "JSTATUS".</p> <p>If the Core employee status is updated to "JSTATUS", that information will update the employee record in UTA. A rule will need to be built in UTA that looks at the Employee Status - If status = "JSTATUS", override time on the timesheet for all scheduled hours to populate with JTIME. The system will continue to override timesheet time to JTIME until the employee status is updated in CORE to remove the JSTATUS value.</p> <p>If there is any other type of time populated to the timesheets from the effective date of the Core status = JSTATUS, then when the system populates the JTIME to the timesheet = scheduled hours, remove any other type of time from the timesheet (short of HOLIDAY hours - those must remain). If the status is not JSTATUS in core, the Timekeeper will make the adjustment to the timesheet to replace existing time with JTIME.</p> <p>Need to make sure that rules default LEAVE and WORK days to JTIME time code. And if manual override has to happen that LEAVE and WORK days time can be manually changed by the timekeeper to JTIME.</p>	No - CBA states disability coverage starts next day. Rules specify JTIME beings for the remainder of the shift.	Verify documents provided to Finance regarding the nature of the injury; Verify not receiving regular compensation prior to reinstatement; Verify J-Time Payments do not exceed 52 weeks.	Documents provided to Finance regarding the nature of the injury; Documents evidencing date when reinstated.
12	DFFA Master Agreement	LS Comp Time	Whenever an Employee leaves employment with the City, such Employee will be paid for all banked time, other than sick time, at the prevailing hourly rate of pay in effect at the time of separation. This includes, but is not limited to, separation with a deferred vested pension or under a disability. DROP plan participants will only receive payout for banked time when they permanently retire, not when they enter the DROP plan. Payments will be paid within ninety (90) days if the amount is less than ten thousand dollars (\$10,000), and if in excess of ten thousand dollars (\$10,000), the amount will be made in semi-annual installments over a three (3) year period with the installments due on February 1 and August 1 with no interest due.	Not documented in business rules. Per OCFO - all accrued time except for sick is paid out upon notice of separation.	N/A	Verify Banked Time Balance	UltiPro Beginning Balance; Criteria for hours earned; Hours Used
13	DFFA Master Agreement	OOC Premium	<p>When an Employee is assigned on a temporary basis to perform the duties of a higher classification for a period of eight (8) hours or more, he/she shall be compensated at the rate of the higher classification.</p> <p>Practice looks to provide normal rate of pay as Out of Class and Additional rate of pay as OOC Premium</p>	<p>For the fire low rate, this will be the default rate on each of the jobs per employee (primary and any secondary jobs). This rate can differ between jobs. The low rate will be the default rate paid. The high rate will be calculated and paid on certain time code / hour type combinations. The current Time Code / Hour Type combinations are:</p> <p>Time Codes: ARRIVED EARLY,CALLBACK,FIRE OOC,GUARANTEE,FLSA,PENSION BUSINESS,WR EXCUSED PAID,WORK,HOLIDAY WORK</p> <p>Hour Types: OTS, OT1.5</p> <p>When any of these combinations are found on the timesheet, the high rate will be applied (at the hour type factor). This will work with secondary jobs as well.</p> <p>The rate will be a static calculation for all jobs. This calculation will be stored on the calc group table under the appropriate calc group - in this case DFFA 24HR. The calculation will be:</p> <p>(Number of hours in the year (8760) - Number of hours in workdays in the year (2544)) / Number of hours in workdays in the year (2544) * 100 (8760 - 2544) / 2544 = 2.443396 * 100 = 244.3396 (The multiply by 100 is to convert to percentage)</p> <p>This factor will be applied (added) to the low rate when the time code / hour type combos are encountered on the timesheet.</p>	No - Rules do not specify details on Out of class premium	Verify the employee was assigned to a higher class; Verify that the higher classification was for 8 hours or more; Verify the wage rate of the class assigned to; Calculate wages based on hours from reclassification and wage rate from higher classification.	Employee work assignment and duration; Wage rate for assignment.
14	DFFA Master Agreement	Retroactive Pay	N/A - City of Detroit Policy not in bargaining Unit	Payments made due to errors or missing information / approvals during normal payroll run.	N/A	Identify reason for correction / update of change in compensation and verify TBD supporting documentation.	Reasons for correction of employee compensation.
15	DFFA Master Agreement	SL-CT Payout	<p>Duty Officer-Fire Prevention section / Arson Division:</p> <p>A minimum of four (4) hours pay or compensatory time shall be paid or credited to a duty officer for each instance where he/she is called back to attend to Department business from off duty. After four (4) hours of overtime work, a duty officer shall receive time and a half overtime pay or compensatory time credit for all time worked after four (4) hours. Where a member is assigned as duty officer for a specified period, every seventh (7th) day of that period (i.e., the 7th day, the 14th day, etc.), the duty officer shall receive eight (8) hours straight time pay for each seven (7) day segment.</p> <p>Payment for Compensatory Time:</p> <p>Compensatory time not utilized prior to the end of each fiscal year will be paid in cash as follows:</p> <p>All unused C-Time earned from the preceding July 1 through June 30, shall be paid for in cash at the June 30 hourly rate.</p> <p>Each year, payment shall be made as soon as is administratively practicable, but no later than the second paycheck in August, for C-Time subject to payment on July 1 of that year.</p> <p>Bank of unused sick leave at the rate of 1/2 hour per year for each one hour of unused current sick, up to a maximum of 60 hours per year.</p>	<ul style="list-style-type: none"> • Effective 7/1/2021 • Credited on 7/1 each year • One half (1/2) hour for each one (1) hour of unused sick accrual • Maximum of sixty (60) hours per year • If eligible, moved to MUST USE COMP TIME on 6/30, otherwise paid out on 6/30. (CC351) 	No - Rules do not include details of time-and-one-half	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Comp time elections in lieu of overtime.
16	DPD Officers Association	Regular Pay	N/A	N/A	N/A	Verify hours on timekeeper time cards agree to what was recorded in UltiPro	GL Payroll Transaction Reports; Police time cards
17	AFSCME Nonsupervisory DWSD	Overtime	<p>DWSD has the right to schedule overtime work as required in a manner most advantageous to DWSD and consistent with requirements of municipal employment and the public interest. Such overtime shall not be scheduled so as to reduce the work force. DWSD has the right to determine when overtime work is required and schedule such overtime consistent with the terms of this Agreement. Management has the discretion to assign overtime work to employees most capable of performing the necessary work within a classification. In assigning overtime assignments, however, DWSD will not discriminate.</p> <p>Time and One-Half (150% of the basic or hourly rate) will be paid to hourly-rated employees for all hours worked over forty (40) in one (1) service week except if such time is worked on a seventh day or a holiday. Overtime hours worked (not to be credited at premium time) in excess of four (4) hours and not exceeding sixteen (16) hours in one (1) service week may be substituted in lieu of an equal amount of an employee's regularly assigned forty (40) hours. Or for salary rate employees, all hours worked over forty (40) in one service week except if such time is worked on a seventh day or a holiday. Employees shall be entitled to time and one-half for all work on the sixth day if they shall have worked the assigned forty (40) hours in the work week.</p> <p>All overtime paid under this contract shall be computed solely on the basis of time actually worked by the employee.</p>	<p>Overtime - REQID=DWSD - AFSCMEO06</p> <p>Weekly OT</p> <ul style="list-style-type: none"> • Hours over 40 in a work week are paid at a 1.5 rate. • OTS • Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153). 	No - Rules do not specify daily overtime maximums or 6th day. CBA does not specify "time outside of schedule"	Verify anytime except holiday or 7th day at 40 hours per week; Calculate overtime compensation based on 1.5 normal rate of pay for approved hours worked.	Hours worked; Approved standard payrate.

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
18 DPD Officers Association	Holiday	<p>Employees will be entitled to the following holidays:</p> <p>New Year's Day - January 1st Memorial Day - Last Monday in May Independence Day - July 4th Labor Day - First Monday in September Veterans' Day - November 11th Thanksgiving Day - Fourth Thursday in November Christmas Day - December 25th</p> <p>The DPCOA agrees to maintain a Holiday Roster to ensure the fair and proper rotation of these holiday work opportunities.</p> <p>If an Employee works on a designated holiday, he/she shall receive his/her normal pay plus a holiday premium equal to two times (2X) his/her regular daily rate of pay. The regular daily rate of pay will be calculated by dividing the Employee's annual salary by fifty-two (52) to determine a weekly rate of pay, and then dividing the weekly rate of pay by five (5) to determine the daily rate of pay.</p> <p>Employees shall be granted excused time on Good Friday, Easter, Christmas Eve, New Year's Eve, and Martin Luther King's Birthday. No holiday premium will be paid on excused holidays.</p>	<p>Employees will receive 8 hours of HOLIDAY (taken) pay on the holiday. (Contract Article 29 pg. 45-46)</p> <p>HOLIDAY WORKED ONLY - NOT FOR EXCUSED DAYS</p> <p>If the employee has WORK time on Holiday, WORK time code hours will pay at OT2. The HOLIDAY (taken) 8 Hours are paid as well.</p> <p>If only a portion of the WORK time falls on the holiday, then employee is paid OT2 for the entire shift if \geq 4 Hours of WORK falls on the Holiday day itself. Midnight to Midnight</p> <p>If > 1 Shift of WORK time on a Holiday, the employee only receives OT2 for one shift.</p> <p>Holiday premium of OT2 should be capped at the time within the schedule for DPOA and DPLSA. Anything outside of the schedule will go into the regular overtime calculation. (CC197)</p> <p>(Contract: Article 29 & MOU)</p>	Yes	<p>Verify that the employee worked on a scheduled holiday. Calculate pay based on 2x daily rate of pay. Daily rate = Annual Salary / 52 / 5.</p>	Hours worked; Police time cards; Approved standard payrate.
19 DPD Officers Association	Current Sick	Current sick bank is designated as that sick time accumulated at the rate of one (1) day for every twenty-eight (28) day rotation, defined as "a month" in which a member has been credited for not less than eighteen (18) paid time days, excluding overtime.	8 hours granted on 1st day of each 28 day cycle. Eligible if paid time, excluding overtime \geq 18 paid days (144 hours) in last 28 day cycle No cap	Yes	<p>Verify Banked Time Balance; Verify Sick Time Bank does not exceed 480 hours</p>	UltiPro Banked Time Earnings and Uses;
20 DPD Officers Association	Shift Prem Aft	Shift premium shall be paid to all members whose regular tour of duty begins within the hours prescribed as follows, and in the amounts as set forth herein; if the tour of duty begins between 11:00 A.M. and 6:59 P.M., the rate of shift premium pay is one dollar (\$1.00) per hour. The shift premium is paid to a member in addition to his basic rate of pay, for the regular tour of duty starting within the hours designated above and any overtime hours worked in conjunction with an afternoon or midnight shift.	<p>The shift pattern duration will be the following:</p> <p>Day Shift - 3:45A - 10:44A - NO SHIFT PREMIUM (Platoon 2)</p> <p>Afternoon Shift - 10:45A - 6:44P - AFTERNOON PREMIUM (.55) (Platoon 3)</p> <p>Night Shift - 6:45P - 3:44A - NIGHT PREMIUM (.60) (Platoon 1)</p> <p>Mobilization is shift premium eligible, but only pay the appropriate shift premium based on Start and Stop Times. Shift premium is applied based on the clock in time for all hours worked until clock out even if the hours extend into another shift premium zone.</p>	Yes	For sample transactions verify time cards agree with hours recorded.	GL Payroll Transaction Reports
21 DPD Officers Association	OT Prem AFT POL	In those cases where an Employee works overtime and is entitled to receive a shift premium, the shift premium rate of pay for overtime hours worked will be determined by multiplying the rate of the applicable shift premium by 1.5.	Business rules do not specify overtime paid at a shift premium.	Yes	For sample transactions verify time cards agree with hours recorded.	GL Payroll Transaction Reports; Police time cards
22 DPD Officers Association	Paid Grace Time	Unknown - appears to be minimis (less than \$1 of pay)	Up to 15 minute paid grace after shift ends. Employee must clock out within 15 minutes of the end of their shift to get the grace. Employees with an adjacent shift will not be clocking out and therefore will not receive the grace period until the end of the 2nd shift. (CC183)	N/A	N/A	N/A
23 DPD Officers Association	CTime Straight	Prior to any fiscal year all members will be required to sign a list indicating their preference to be paid in cash or compensatory time for overtime worked. Once a member elects or does not elect to take time instead of cash payment, he/she is restricted to that choice for the entire fiscal year. All overtime will be credited at the rate of time and one-half. For the first seventy-five (75) hours of overtime work in a fiscal year, for which there is one hundred twelve and one-half (112.5) hours of credit, the Employee shall have an option of receiving compensatory time instead of payment in cash.	<p>Comp Time v Cash</p> <p>Comp Time Choice = DPD Comp for OT checkbox on employee record.</p> <p>If indicator is selected, Comp Time is generated for OT1.5 at 1.5 rate and generated for OT5 at 1.0 rate, up to 75 hours per fiscal year (or 112.5 hours per fiscal year) for any OT earned.</p> <p>If indicator is not selected, employee is paid for Overtime at OT5 to the extent of Unpaid and Sick Time in Period.</p>	Yes	<p>Verify Banked Time Balance</p>	UltiPro Banked Time Earnings and Uses;
24 DPD Officers Association	DISABLED	It is the responsibility of a physician designated by the Department to determine whether the illness or injury of a member is duty incurred. When a member sustains an original injury in the performance of duty during his regular duty hours, and is unable to complete his tour of duty, he shall be carried disabled. At all other times, he shall be carried sick until a final determination is made by a physician designated by the Department. Under no circumstances shall the status of a member being carried sick, or disabled be changed in the time book or other Department records without the written authorization of a physician designated by the Department. A physician designated by the Department shall authorize such change by preparing an inter-office memorandum.	<p>Time Codes: DISABLED and DISABLED COURT</p> <p>Supervisor will add DISABLED time code and number of hours to each day in the pay period.</p> <p>When DISABLED COURT time code is used, it replaces the DISABLED Time Code for a duration of Clock In/Out at court to a Max of 8 Hours.</p> <p>Any hours over 8 gets paid at OT based on PP Overtime.</p> <p>System can automate changing the DISABLED code to DISABLED COURT when EE Status = DISABLED and punches are from COURT CLOCK.</p> <p>No Shift Premium DISABLED/DISABLED COURT</p> <p>Disabled is Platoon 2</p> <p>1. Employee is assigned to the DISABLED SHIFT PATTERN in Core - this comes over to UTA within 15 minutes - default to UNALLOCATED</p> <p>2. If employee has DISABLED SHIFT PATTERN and employee punches in/out at COURT -> DISABLED COURT</p> <p>3. Police Medical will inform USG of the frequency of the alert to send email/alert to polimedical@detroitmi.gov</p> <p>Captured accurately. Please ensure this is a time code that can be entered by the timekeeper/supervisor/etc.</p> <p>Article 34 - Sick Leave Sec D pg 54 Sec F pg. 56</p> <p>Contract: Article 34 Sick Leave Sec. D</p>	<p>No - Business rules indicate tracking of "Disabled Court" as CBA does not.</p>	Verification of Inter-Office Memorandum putting Officer on Disabled including date of injury and duration.	Inter-Office Memorandum putting Officer on Disabled
25 DPD Officers Association	Leave DPD	A prescheduled temporary absence from duty of twenty-four hours shall be defined as a leave day unless otherwise designated. An employee working an eight-hour shift schedule shall be entitled to eight leave days in each twenty-eight day work period.	The standard prescheduled shifts include 20 scheduled days in every 28 day period.	Yes	Verify leave days used based on a 28 day period	N/A

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
26 AFSCME Nonsupervisory	Overtime	<p>The City has the right to schedule overtime work and to require employees to work mandatory overtime. Overtime work will be offered starting with the senior employee. In certain cases, Departments may seek the written approval of the Labor Relations Director to schedule overtime based on factors other than seniority, including but not limited to: experience, work performance, and/or demonstrated abilities. Written approval, with a copy to the Union, must state the reason relied upon in approving such requests.</p> <p>Time and One-Half Overtime: Time and one-half (one-hundred and fifty percent (150%)) will be paid to hourly-rated employees for all hours worked over forty (40) in one (1) service week inclusive of a seventh day or a holiday and on a daily basis for all hours worked in excess of an employee's normal work day.</p> <p>Notwithstanding the above paragraph, departmental leave, vacations and holidays shall be counted as time worked for the purpose of computing overtime.</p> <p>When a schedule indicates a lunch period but conditions make it impractical to enjoy same, the employee or employees involved will be paid the prevailing overtime rate in lieu of his/her lunch period. The provisions of this section will not apply to employees whose work day is designated on a measured task basis. In no instance will payments be made for lunch periods not worked. Premium payments will not be duplicated for the same hours worked.</p> <p>Prescheduled overtime: rotated on all shifts with the most senior employee first. Employees who leave work sick will be ineligible for pre-scheduled overtime until he/she reports back to roll call.</p> <p>Standby Time: If no available employees are available to work, the Department will implement the language in the Standby Time Emergency Overtime: overtime recognized by management within two hours of the next scheduled shift or prescheduled overtime unfilled due to no members accepting. May be rotated by seniority, but not mandated.</p> <p>Mandatory overtime (Work no Choice): In the event no one volunteers to work the overtime, inverse seniority rotation shall be used, beginning with the lowest seniority Employee in the classification, on the preceding shift from which the emergency overtime is required, will be assigned.</p> <p>Employees will receive time and one-half (one-hundred and fifty percent (150%)) will be paid to hourly-rated Employees for all hours worked over forty (40) in one (1) service week inclusive of a seventh day or a holiday.</p> <p>Premium payments will not be duplicated for hours worked.</p> <p>Double time overtime - two-hundred percent (200%) of the basic or hourly rate) will be paid to employees for work on the seventh (7th) day of the work week schedule</p>	<p>(Only AFSCME COALITION) Overtime - REQID= AFSCMEOCAL006 Weekly OT - Hours over 40 in a work week are paid at a 1.5 rate (Jury Duty (CC254) and DEPT LEAVE (CC255) count to OT) Daily OT - Hours worked over 8 on 2nd day off (7th day) are paid at OT1.5 provided 40 hours worked in week. Hours worked over 8 on the 1st day off (6th day) are paid at OT1.5 provided 40 hours worked in week. Hours worked beyond scheduled hours (8) are paid at OT1.5 Hours worked beyond 12 hours for jobs and BUs 1260 – 723138, 1202 – 723171, 1202 – 723172, 1202 – 723175 (CC297) OTS – Time outside of schedule/off days (not paid as OT1.5) is paid as OTS (CC153).</p> <p>(1630-1631 & 1640 & 1620) Overtime - REQID=DDOTAF5006 Weekly OT - Hours over 40 in a work week are paid at a 1.5 rate. OTS – Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153) (1640 Only) Daily OT - Hours over the employee's scheduled hours in a day are paid at a 1.5 rate. (1620 Only) Daily OT – Hours worked on the 6th day if employee has already worked 40 – 1.5 rate.</p>	Yes	Verify any time at 40 hours per week or above normal workday; Calculate overtime compensation based on 1.5 normal rate of pay for approved hours worked.	Time cards; Approved standard payrate.
27 DPD Officers Association	SUSP PAID	The Department shall have the right to immediately suspend an Employee with pay in order to preserve order within the Department and/or in those cases where an Employee is the subject of a criminal investigation. Moreover, the Department shall have the right to suspend an Employee without pay in accordance with the terms of the Detroit Police Department Manual. However, the Department must follow the procedures set forth in this Article before any discipline relating to the conduct underlying such suspension is incorporated into an employee's file.	Status in Core - pre-populates in UTA - SUSPD	Yes	Verify that suspension was with pay. Recalculate hours at normal time.	GL Payroll Transaction Reports; Suspension documentation
28 DPD Officers Association	Sick	"Sick time" shall be defined as absence due to illness or injury of the member, to exposure to a contagious disease and to the attendance upon immediate members of the family of the member of the Department living within his household. The granting of sick time for attendance upon these relatives is not limited to any given number of days per fiscal year; however, no more than three days will be granted in one instance.	No limit on number of consecutive days provided there is an available balance. Family sick, max of 3 consecutive days. If 8 Hour Shift and >= 1 min of SICK and/or RESERVE SICK and >=1 Min through 3 HR 59 Min WORK 4 Hours WORK + 4 Hours SICK (and/or RESERVE SICK) If 8 Hour Shift and >=1 min of SICK and/or RESERVE SICK and >= 4 through 7 HR 59 Min WORK 8 Hour WORK - Remove SICK (and/or RESERVE SICK)	Yes	Verify Banked Time Balance; Verify all additions go into Current Sick.	UltiPro Banked Time Earnings and Uses;
29 DPD Lieutenants & Sergeants	Regular Pay	N/A	N/A	N/A	Verify hours on timekeeper time cards agree to what was recorded in UltiPro	GL Payroll Transaction Reports; Police time cards
30 AFSCME Nonsupervisory	OT Straight	OT Straight is not described in the CBA.	OT Straight is not described in the business rules. OTS, time outside of schedule/off days is paid as "OTS".	Yes - OT Straight vs OTS	Verify Police Time Cards Hours Worked; Verify any time worked over 40 hours.	Police time cards.
31 DPD Lieutenants & Sergeants	Holiday	Employees will be entitled to the following holidays: New Year's Day - January 1st Memorial Day - Last Monday in May Independence Day - July 4th Labor Day - First Monday in September Veterans' Day - November 11th Thanksgiving Day - Fourth Thursday in November Christmas Day - December 25th The Holiday Premium rate will be double time (2X) for all Employees who work on a holiday in addition to the regular day's pay.	Employees will receive 8 hours of HOLIDAY (taken) pay on the holiday. (Article 37 Page 41) HOLIDAY WORKED ONLY - NOT FOR EXCUSED DAYS If the employee has WORK time on Holiday, WORK time code hours will pay at OT2.0 The HOLIDAY (taken) 8 Hours are paid as well. If the employee's scheduled shift has ANY time that falls on the actual Holiday, the employee receives Holiday Work/OT2 for all hours worked in association with the scheduled shift, even if they arrive early and/or leave late. If > 1 Scheduled Shift of WORK time on a Holiday, the employee only receives OT2.0 for one shift. Holiday premium of OT2 should be capped at the time within the schedule for DPOA and DPLSA. Anything outside of the schedule will go into the regular overtime calculation. (CC197)	Yes	Verify that the employee worked on a scheduled holiday. Calculate pay based on 2x daily rate of pay. Daily rate = Annual Salary / 52 / 5.	Hours worked; Approved pay rate
32 DPD Lieutenants & Sergeants	Shift Prem Aft	Shift premium shall be paid to all Employees whose regular tour of duty begins within the hours prescribed as follows and in the amounts as set forth herein: If the tour of duty begins between 11:00 a.m. and 6:59 p.m., the rate of shift premium pay One dollar (\$1.00) per hour. The shift premium is paid to an Employee in addition to his base rate of pay, for the regular tour of duty starting within the hours designated above, and any overtime hours worked in conjunction with an afternoon or midnight shift.	Afternoon Shift - 10:45A - 6:44P - AFTERNOON PREMIUM (.55) (Platoon 3) 3. If scheduled shift 1 Platoon 2 and a 2nd scheduled shift has a scheduled start time that is within the Platoon 3 shift premium zone, the shift differential is calculated from the Platoon 3 zone start time 2nd scheduled shift that starts within Platoon 3 (Aft Shift) start to the actual out punch for the employee. The scheduled shift start time is where shift premium kicks in until the out punch. when there is one shift scheduled on a day, there are two shifts scheduled on a day or three. The shift premium starts at the scheduled start time until either the scheduled start of the next scheduled shift premium-eligible zone and then that kicks in. If there is a break in shift (example punch out at 11p and punch back in at 1am - 1 start the premium at 2am). If there is Arrived Early and Change to Paid - Shift Dropdown of 1/2/3 will need to be selected to determine premium paid. Insert Informational Error to remind user to pick a shift from the drop down. If none are chosen, pay with no premium. *Eligible based scheduled shift, even if they come in early or late, approved for it or not. *If punch in time and OFF Day or Outside of Schedule (AE not approved), shift premium will be calculated based on punched time. **LL - if approved for pay (which changes to WORK time), then pay premium if it falls within the zone - Refer (Contract - Article 29 Page 33)	No - Rules specify platoons/timing for eligibility	For sample transactions verify time cards agree with hours recorded.	Original time cards; Hours worked; Approved pay rate

	Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
33	DPD Lieutenants & Sergeants	Shift Prem NGT	Shift premium shall be paid to all Employees whose regular tour of duty begins within the hours prescribed as-folows and in the amounts as set forth herein: If the tour of duty begins between 7:00 p.m. and 3:59 a.m., the rate of shift premium is One dollar and fifty cents (\$1.50) per hour. The shift premium is paid to an Employee in addition to his base rate of pay, for the regular tour of duty starting within the hours designated above, and any overtime hours worked in conjunction with an afternoon or midnight shift.	<p>Night Shift - 6:45P - 3:44A -NIGHT PREMIUM (.60) (Platoon 1)</p> <p>3. If scheduled shift 1 Platoon 2 and a 2nd scheduled shift has a scheduled start time that is within the Platoon 3 shift premium zone, the shift differential is calculated from the Platoon 3 zone start time 2nd scheduled shift that starts within Platoon 3 (Aft Shift) start to the actual out punch for the employee.</p> <p>The scheduled shift start time is where shift premium kicks in until the out punch. when there is one shift scheduled on a day, there are two shifts scheduled on a day or three. the shift premium starts at the scheduled start time until either the scheduled start of the next scheduled shift premium-eligible zone and then that kicks in. If there is a break in shift (example punch out at 1p and punch back in at 3am - i start the premium at 2am). If there is Arrived Early and Change to Paid - Shift Dropdown of 1/2/3 will need to be selected to determine premium paid. Insert Informational Error to remind user to pick a shift from the drop down. If none are chosen, pay with no premium.</p> <p>*Eligible based scheduled shift, even if they come in early or late, approved for it or not.</p> <p>*If punch in time and OFF Day or Outside of Schedule (AE not approved), shift premium will be calculated based on punched time.</p> <p>**LL - if approved for pay (which changes to WORK time), then pay premium if it falls within the zone - Refer (Contract - Article 29 Page 33)</p>	No - Rules specify platoons/timing for eligibility	For sample transactions verify time cards agree with hours recorded.	Original time cards; Hours worked; Approved pay rate
34	DPD Lieutenants & Sergeants	OT Prem AFT POL	Unless additional compensation is required by the FLSA or some other wage and hour law, the Overtime Premium will be computed by dividing the Employee's annual salary by 2080 and multiplying that quotient by 1.5. In those cases where an Employee works overtime and is entitled to receive a shift premium, the shift premium rate of pay for overtime hours worked will be determined by multiplying the rate of the applicable shift premium by 1.5.	Business rules do not specify overtime paid at a shift premium.	No - Business rules do not specify overtime payment at a premium.	For sample transactions verify time cards agree with hours recorded.	Original time cards; Hours worked; Approved pay rate
35	DPD Lieutenants & Sergeants	Holiday OT2	Employees will be entitled to the following holidays: New Year's Day - January 1st Memorial Day - Last Monday in May Independence Day - July 4th Labor Day - First Monday in September Veterans' Day - November 11th Thanksgiving Day - Fourth Thursday in November Christmas Day - December 25th The Holiday Premium rate will be double time (2X) for all Employees who work on a holiday in addition to the regular day's pay.	<p>HOLIDAY WORKED ONLY - NOT FOR EXCLUDED DAYS</p> <p>If the employee has WORK time on Holiday, WORK time code hours will pay at OT2.0 The HOLIDAY (taken) 8 Hours are paid as well.</p> <p>If the employee's scheduled shift has ANY time that falls on the actual Holiday, the employee receives Holiday Work/OT2 for all hours worked in association with the scheduled shift, even if they arrive early and/or leave late.</p> <p>If > 1 Scheduled Shift of WORK time on a Holiday, the employee only receives OT2.0 for one shift.</p> <p>Holiday premium of OT2 should be capped at the time with the schedule for DPOA and DPLSA. Anything outside of the schedule will go into the regular overtime calculation. (C197)</p>	Yes	Verify that the employee worked on a scheduled holiday. Calculate pay based on 2x daily rate of pay. Daily rate = Annual Salary / 52 / 5.	Hours worked; Approved pay rate
36	DPD Lieutenants & Sergeants	OT Prem Ngt POL	Unless additional compensation is required by the FLSA or some other wage and hour law, the Overtime Premium will be computed by dividing the Employee's annual salary by 2080 and multiplying that quotient by 1.5. In those cases where an Employee works overtime and is entitled to receive a shift premium, the shift premium rate of pay for overtime hours worked will be determined by multiplying the rate of the applicable shift premium by 1.5.	Business rules do not specify overtime paid at a shift premium.	No - Business rules do not specify overtime payment at a premium.	For sample transactions verify time cards agree with hours recorded.	Original time cards; Hours worked; Approved pay rate
37	DPD Lieutenants & Sergeants	Prior Furlough	Employees shall make furlough selection (summer or winter). All units may have 10% of their Detective, Investigators, and Sergeants on furlough at any one time unless Management makes a good faith determination that manpower conditions require otherwise. Each furlough season shall consist of 13 periods, corresponding with the bi-weekly payroll periods. Each furlough period shall contain ten consecutive days, which shall begin with the first day of the payroll period. The furlough shall also include the standard number of leave days granted in connection with the furlough. For furloughs taken in the first half of the pay period, the leave days will be attached to the end of the furlough period. For furloughs taken in the second half of the pay period, leave days will be attached to the end of the furlough period up to the end of the pay period. Employees will then have the option of selecting the remainder of the standard number of leave days (5) if chosen either prior to the beginning of the furlough period or into the subsequent pay period utilizing leave days from the subsequent pay period if they choose. All Employees will have the option each year of banking one of their two furlough periods. The Employees have the option to forfeit the furlough in lieu of cash compensation or bank the furlough at the minimum wage of the applicable rank. Such payments will not be included in the computation of average final compensation for pension purposes. Such an option shall be given, in writing, by the Employee at the time of furlough selection. Failure to exercise the option, in writing, at the time of furlough selection shall be a full and complete waiver of the option for that furlough period.	<p>Granted on start of pay check date closest to 4/1 AND 10/1</p> <p>Selling/Banking choice will be selected in the payroll system and flow to UTA. All sold days will be processed (paid) through payroll and will not grant those days when Furlough grant occurs. Based on choice, UTA will grant to FURLOUGH BANKED or FURLOUGH DPD.</p> <p>80 hours per season (160 per year)</p> <p>Can sell or bank 1 furlough per year (no partial bank or sell allowed)</p> <p>Payout at rate accrued will be handles manually via balance report in UTA and rate history from core</p> <p>Unused balance at start of new furlough period (2 week grace) is moved to Prior Furlough (Article 38 pg.46-47)</p> <p>1. If sold pay at the minimum rate not at actual salary 2. Need to review process with Benn and Jennie</p>	Yes	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Furlough elections
38	DPD Lieutenants & Sergeants	Recall Time Pol	Employees are entitled to recall pay at a time and one-half (1.5) rate if recalled to duty after reporting off duty and before their next tour of duty. A minimum of two hours will be granted to a recalled Employee. Travel time, not to exceed one-half hour each way, shall be granted for travel to and from the duty station when the total time worked exceeds one hour. The recall rate shall not be paid when an Employee works continuously beyond his normal tour without first being relieved. The recall rate shall terminate as of the hour that his next regular tour was scheduled to begin and he will not receive any travel time back to his residence. Recall pay shall not be granted when: (1) A mobilization has been ordered; (2) Leave, furlough, bonus vacation days or compensatory time days have been canceled; (3) A Employee has been directed to appear in court; (4) An Employee is given notice of a change in shift starting time prior to his going off duty	<p>RECALL time code hours should pay at OT1.5 hour type. There is a 2 hour minimum guarantee of RECALL. If < 2 Hours, add Recall Guarantee to bring the recall time to 2.0 hours</p> <p>Two Different RECALL Time Codes - One that identifies 1/2 HR Travel and one that identifies 1 HR Travel. All same minimum guarantee of 2 Hours RECALL is still in place. The 1/2 hour or 1 Hour Travel premium will be added to the day based on the time code chosen.</p> <p>(Article 45 pg 55)</p> <p>**Confirm drop down vs time code*** - enter RECALL TRAVEL for 30 or 60 minutes</p>	No - CBA specifies when recall pay is not granted	Verify support for recalled shift; Verify start and begin of recalled time as begin time of recall and end no later than next regular duty shift adding travel time; Verify none of the prohibiting conditions are present;	Documentation evidencing recalled shift; Hours worked; Approved pay rate

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
39 DPD Lieutenants & Sergeants	Standby w Pay	Standby Time Compensation: Standby time is defined as that time a member is scheduled to be available to work in case of emergency. The member is compensated for being required to be available to provide emergency services during a specified period of time. (1) Scheduling is determined by departmental procedures. If scheduled a member can pursue personal activities, but when called must be able to promptly and effectively carry out their duties while designated to be on standby time. (2) All members scheduled pursuant to departmental standby procedures will be compensated at the following rate: one(1) hour of straight time earned for every (8) hour of standby time. For the one (1) hour of straight time the member shall have the option of pay or compensatory time.	The timekeeper will add elapsed time for each hour of Comp or Standby at OTS using the time codes STANDBY WITH COMP and/or STANDBY WITH PAY to determine the 1 hour of Comp Time or 1 hour Standby at OTS premium. For stand by there is not clock in and clock out times - standby is off-duty. If the EE comes is called in they will receive compensation for the recall in addition to the standby time. The compensation is detailed correctly 1 hour OTS comp or 1 hour OTS pay for each 8 hour standby shift.	Yes	Verify employee did not receive compensation in cash and accrued comp time hours; Verify time is paid in accordance with 1 hour of straight time per 8 hours of standby time	Payment / compensatory election; Hours worked; Approved pay rate
40 DPD Lieutenants & Sergeants	Standup Prep	The City agrees not to require sergeants and lieutenants to report for work twenty (20) minutes prior to roll-call unless they are being paid for roll-call preparation time. Roll-call preparation time will be paid as twenty (20) minutes of overtime for those so assigned. Except in the districts, the number so assigned will be determined as needed by the commanding officer but will not exceed three (3) for each formal stand-up, on duty roll-call. The number assigned to roll-call preparation in the districts will be three (3). The assignment of roll-call preparation time will be rotated among supervisors insofar as is practicable.	Those employees assigned to roll call prep will receive 20 minutes of pay at OT1.5 for each shift they are assigned to perform roll call.	Yes	Verify no more than 3 sergeants / lieutenants paid for roll call at a time; Verify no more than 20 minutes (1/3 of hour) paid at one time; Recalculate pay at 1.5 time normal rate	Roll call attendance; Hours worked; Approved pay rate
41 DPD Commanders	Regular Pay	N/A	N/A	N/A	Verify hours on timekeeper time cards agree to what was recorded in UltiPro	Hours worked; Approved pay rate
42 AFSCME Nonsupervisory DWSD	Regular Pay	N/A	N/A	N/A	N/A	N/A
43 Amalgamated Transit (DDOT)	Overtime	Operators have the right to pick posted overtime work and are required to complete picked overtime work. An Operator who begins a run must complete that run unless the Supervisor grants permission to leave the run. Employees scheduled to work overtime are required to adhere to the same work rules, regulations, and/or policies that apply during regular hours of work. The overtime rate will be time and one-half of the Employee's regular rate. Overtime will be paid for work in excess of forty (40) hours per week (and in excess of a regular run subject to the provisions of Article 24 (Owl Runs) hereof). Any overtime paid under this Agreement shall be computed solely on the basis of time actually worked by the Employee. Paid scheduled holidays, and exceed vacations, and casual leave days shall be counted as time worked for purposes of computing overtime. At no time shall there be a duplication or pyramiding of overtime premium and spread premium except for scheduled swing runs or when an Operator on a scheduled swing run is required to work overtime by going to the end of the line when he/she is not relieved as scheduled. When more than one Operator volunteers for extra work, the extra work will be awarded to the Operator who worked a full schedule the preceding week and worked the lesser amount of overtime. If volunteers are tied, the extra work will be awarded to the volunteer with the most seniority.	N/A	N/A	N/A	Hours worked; Approved standard payrate.
44 AFSCME Nonsupervisory DWSD	Holiday	Employees shall be entitled to the following seven (7) holidays: New Year's Day, Martin Luther King's Birthday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. Employees shall receive eight (8) hours straight time pay for the above mentioned holidays. Where a holiday is concurrent with the employee's sixth or seventh workday, the Department Head shall have the option of paying for the holiday or granting equivalent time off with pay. When DWSD elects to give the employee time off, said time shall be granted at the request of the employee with the approval of the Department Head If an employee is absent without just cause on a holiday or excused time day on which he/she is scheduled to work, he/she shall receive no pay for the holiday. Time and a half will be paid for all hours worked on a holiday in addition to the straight time holiday pay due for a holiday as such. Employees shall be granted eight (8) hours of "Excused Time" on the following five (5) days: Good Friday, Veteran's Day, the last scheduled paid day before Christmas Day and before New Years' Day and for the day after Thanksgiving. An employee shall be eligible for holiday pay or excused time day pay provided he/she shall have received at least eight (8) hours of pay exclusive of overtime and sick leave pay the day before and the day after the holiday or excused time day provided the employee continues on the payroll through the holiday or excused time day in question and would otherwise be qualified for the holiday or excused time day.	Holiday Taken Pay - REQID=DWSD - AFSCME009 Public and Excused Holidays: - 8 Hours Holiday Pay populated to timesheet on the holiday at REG. - If scheduled on the holiday, failure to report to work will result in loss of holiday pay. - Employees must have 8 hours of pay (excluding overtime and sick time) on the workday before AND after the holiday or excused day to be eligible for the holiday pay. - Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172). Holiday Worked Pay - REQID=DWSD - AFSCME010 Holiday: If worked, work time is paid at 1.5 (Time and a half) rate, in addition to the holiday pay (cc214). Excused Holiday: If worked, work time is paid at 1.0 (Straight time) rate, in addition to the holiday pay (cc214). If a holiday falls on the employee's "sixth" or "seventh" day, the department head will have the option of paying out the holiday or granting equivalent time off with 7 days' notice to the employee and union. Holiday Removed by Supervisor (CC154): - If Remove Holiday Due to Employee Not Eligible for Holiday, if employee works on day where holiday was initially populated, Holiday Worked premium needs to be calculated. - If Remove Holiday Due to Supervisor/Timekeeper moving holiday to another day in the pay period, then if employee works on day where holiday was initially populated, treat day as non-holiday as far as pay rules (no holiday worked). Whichever day Supervisor/Timekeeper manually populates holiday override will be treated with Holiday Worked rules if employee works on that moved holiday date.	Yes	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
45 AFSCME Nonsupervisory DWSD	Vacation Time	<p>Employees inducted during the course of the fiscal year shall not be eligible for vacation leave without deduction of pay until they shall have earned at least one thousand (1000) hours of paid time, exclusive of overtime or premium time, and until they have attained status as DWSD employees for a least six (6) months. When employees qualify, as above stated, they shall be entitled to five (5) days of vacation leave. Once employees have earned at least sixteen hundred (1600) hours of paid time, exclusive of overtime, and have attained status as employees for at least twelve (12) months, they are entitled to five (5) additional vacation days. In order that an employee's time may be computed on a fiscal year basis, on the July 1 following his/her first year anniversary date of employment the employee will be entitled to a prorated vacation leave, computed by multiplying the number of months remaining from the anniversary date, to the end of the fiscal year by 8.3 percent of ten (10) days and rounding the product to the nearest whole number. Thereafter, his/her vacation shall be computed on a fiscal year basis.</p> <p>Time Worked - Vacation Days (Hired after 9/28/2010)</p> <p>0-6 months - No vacation</p> <p>6 months through 5 years - 5 days</p> <p>6 years - 6 days</p> <p>7 years - 7 days</p> <p>8 years - 8 days</p> <p>9 years - 9 days</p> <p>10 through 12 years - 12 days</p> <p>13 years - 13 days</p> <p>14 years - 14 days</p> <p>15 years or more - 15 days</p> <p>Effective 10/1/2019, an employees vacation bank may not exceed more than twenty (20) days, or 160 hours on any October 1st. See agreement for "Vacation Proration", "Crediting Vacation", "Vacation Proration - Layoffs", "Rate During vacation" (current base rate), and "Compensatory Time Conversion"</p>	<p>VACATION CASCADE: Entered Time Code is Vacation - Bucket Order: Must Use Vacation> Vacation > Unpaid Time Vacation - Hired before 03/26/2013</p> <ul style="list-style-type: none"> Granted when reach 1600 hours worked in fiscal year; - Prorated on 7/1 if employee does not reach 1600 hours; - Proration = Count of eligible months (160 hours worked) x .083 x years of service; - Based on service - Full fiscal years (CC150); - 0 - 6 months - No vacation; 6 months - 40 hours; 1 year - Additional 40 hours; 2-5 years - 80 hours; 6 years - 88 hours; 7 years - 96 hours; 8 years - 104 hours; 9 years - 112 hours; 10-12 years - 136 hours; 13 years - 144 hours; 14 years - 152 hours; 15 years - 160 hours - Unused balance (over 160) goes to Must use Comp Time first (16 hours), expires 6/30 - this is still pending decision Unused balance after Must Use Comp time transfer goes to Must Use Vacation on 7/1, expires on 10/1 Swing Holidays • Granted on 7/1; - 24 hours; • Anything over 24 hours is lost on 10/1; • Must be hired before 03/26/2013 Vacation - Hired before 09/28/2010 (cc231) Granted when reach 1600 hours worked in fiscal year Prorated on 7/1 if employee does not reach 1600 hours Proration at second fiscal year for employees hired prior to 9/28/2010: Number of full months remaining from employees anniversary date to June 30 multiplied by .83. Product should be rounded to the nearest whole number. [Do not convert the number of months remaining into days/hours] Proration at second fiscal year for employees hired after 9/28/2010: Number of full months remaining from employee's anniversary date to June 30th multiplied by .415. Product should be rounded to the nearest whole number. [Do not convert the number of months remaining into days/hours] Proration of Vacation at Separation if Hired prior to 3/26/2013 worked for 1 year but are not on fiscal year calendar for vacation accrual and worked less than 1600 hours in the year of separation:# of months worked from the employees 1-year anniversary date to date of separation times .83. Product should be rounded to the nearest whole number. [Do not convert the number of months remaining into days/hours] Proration of Vacation at Separation if hired after 3/26/2013 worked for 1 year and worked less than 1600 hours in the year of separation: Number of months worked from the employees 1-year anniversary date to date of separation times 415. Product should be rounded to the nearest whole number. [Do not convert the number of months remaining into days/hours] Proration of Vacation at separation worked less than 1600 hours in the year they are separated: .83 multiplied by the number of calendar months the employee was paid 160 straight time hours. Product should be rounded to the nearest whole number. [Do not convert the number of months remaining into days/hours] Proration of vacation if employee has worked 1600 hours: No proration, employee receives full credit for vacation time. 	No - CBA indicates some leave at 1000 hours and Rules state 1600. Total vacation time by time served is different.	Verify 1,000 hours of regular time and 6 months of employment; Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Tenure in Division.
46 AFSCME Nonsupervisory DWSD	Current Sick	<p>All employees hired prior to effective date of approval by Board of Water Commissioners who shall have completed three (3) months of continuous service shall be granted one (1) day of sick leave for every service month in which they have worked 80% of their scheduled hours, not to exceed twelve (12) sick leave days in any one fiscal year. Those employees hired on or after effective date of approval by the Board of Water Commissioners who shall have completed three (3) months of continuous service shall be granted one (1) day of sick leave for every service month in which they have worked 80% of their scheduled hours, not to exceed ten (10) sick leave days in any one fiscal year. Sick leave earned after July 1, 1971, may accumulate without limitation. These days shall be known as current sick leave and shall be kept in the Current Sick Leave Bank.</p> <p>Subject to administrative restrictions, Employees who have accumulated a total of fifty (50) or more unused sick days on July 1st shall receive up to six (6) bonus vacation days based on the employee's own sick time usage in the previous fiscal year.</p> <p>Each fiscal year, employees may be granted the use of up to five (5) department leave days, charged to your current sick leave banks, to cover absences for the following purposes. Employees are responsible for obtaining approval and presenting documentation justifying the leave request.</p>	<p>Cascading Time Codes - REQID=DWSD - AFSCMEO01</p> <p>SICK CASCADE: Entered Time Code is SICK</p> <ul style="list-style-type: none"> Bucket Order: Sick > Prior Sick > Reserved Sick > Sick Unpaid Granted on 1st of each month 8 hours per month Max accrual of 96 per year (CC381) Cannot use for 90 days Eligible if worked >= 80% of scheduled hours last month No cap on sick time accumulation 	No - Rules indicate "bonus" vacation days if certain accumulation of sick days	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Tenure in Division.
47 AFSCME Nonsupervisory DWSD	Shift Prem Aft	<p>Employees who work regularly scheduled afternoon shifts shall receive, in addition to their regular pay, a premium of twenty-five cents (25c) per hour for the afternoon shift according to Chapter 13, Article 2, Section 12 of the Municipal Code of the City of Detroit.</p> <p>The afternoon shift shall be any full-time shift commencing at the hour of 11:00 a.m. and 6:59 p.m. in accordance with Chapter 13, Article 2, Section 12, of the Municipal Code of the City of Detroit.</p>	<ul style="list-style-type: none"> We will base what premium to calculate based on scheduled shift start time. If the scheduled start time falls between 11a - 6:59p, and the employee punches in within the same premium zone timeframe (11a - 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift. If the scheduled start time falls between 11a - 6:59p, and the employee punches in before the shift premium zone start time (11a - 6:59p), then afternoon shift premium is calculated from zone start time until the out punch for that shift. Example: Scheduled 12p - 8p. Employee punches 10:30a - 10p. Employee receives afternoon shift premium from 11a - 10p. If the scheduled start time falls between 11a - 6:59p, and the employee punches in after the same premium zone timeframe (11a - 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift <p>No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core.</p>	No - Rules specify timing for eligibility and UTA/Core	N/A	Hours Worked
48 AFSCME Nonsupervisory DWSD	Shift Prem NGT	<p>Employees who work regularly scheduled night shifts shall receive, in addition to their regular pay, a premium of fifty cents (50c) per hour for the night shift according to Chapter 13, Article 2, Section 12 of the Municipal Code of the City of Detroit.</p> <p>The night shift shall be any full-time shift commencing at the hour of 7:00 p.m. or between the hours of 7:00 p.m. and 3:59 a.m. in accordance with Chapter 13, Article 2, Section 12, of the Municipal Code of the City of Detroit.</p>	<ul style="list-style-type: none"> We will base what premium to calculate based on scheduled shift start time. If the scheduled start time falls between 7p - 3:59a, and the employee punches in within the same premium zone timeframe (7p - 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. If the scheduled start time falls between 7p - 3:59a, and the employee punches before the shift premium zone timeframe (7p - 3:59a), then night shift premium is calculated from the zone start time until the out punch for that shift. If the scheduled start time falls between 7p - 3:59a, and the employee punches in after the same premium zone timeframe (7p - 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. <p>No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core.</p>	No - Rules specify timing for eligibility	N/A	N/A
49 AFSCME Nonsupervisory DWSD	OT Prem NGT	No Additional Provisions regarding additional premiums for night shift worked as overtime	Shift differential will be paid at the rate associated with the shift-premium eligible worked time. Example: WORK/OT1.5 within a zone would pay shift differential at OT1.5 as well.	N/A	N/A	N/A

	Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
50	AFSCME NonSupervisory DWSD	LS Vacation	LENGTH OF SERVICE NUMBER OF VACATION DAYS 0-6 months No vacation 6 months 5 days 1 year Additional 5 days 2 through 5 years 10 days 6 years 11 days 7 years 12 days 8 years 13 days 9 years 14 days 10 through 12 years 17 days 13 years 18 days 14 years 19 days 15 year or more 20 days Effective October 1, 2019, an employee's vacation bank may not exceed more than twenty (20) days, or 160 hours, on any October 1.	N/A		N/A	Verify Banked Time Balance UltiPro Banked Time Earnings and Uses;
51	AFSCME NonSupervisory DWSD	Leave Day Prior	Per OCFO on 10/9/2024 - Departmental Leave that pulls from Prior Sick Banked Time.	Per OCFO on 10/9/2024 - Departmental Leave that pulls from Prior Sick Banked Time.	Yes	Verify prior sick banked time	N/A
52	Non Union Employees	Regular Pay	N/A	N/A	N/A	N/A	N/A
53	DPD Officers Association	Overtime	The City has the right to schedule overtime work and to require Employees to work mandatory overtime. All overtime will be credited at the rate of time and one-half. For the first seventy-five (75) hours of overtime work in a fiscal year, for which there is one hundred twelve and one-half (112.5) hours of credit, the Employee shall have an option of receiving compensatory time instead of payment in cash. All overtime beyond the first one hundred twelve and one-half (112.5) converted time hours must be paid in cash. However, in any fiscal year, not more than one hundred twelve and one-half (112.5) converted time hours may be earned as compensatory time as a result of overtime worked. Furthermore, such overtime shall be paid in cash rather than granting compensatory time when necessary to comply with F.L.S.A. requirements. Overtime shall be calculated on the following basis: 1. An Employee shall be entitled to an Overtime Premium for all compensable hours of work in excess of eighty (80) hours in a single two (2) week pay period. 2. An Employee shall be entitled to an Overtime Premium for all compensable hours of work on a leave day, as defined in this Article. 3. When an emergency makes it necessary for a member to work all or part of a furlough or leave day excluding court appearances, such time shall be considered as overtime. Any furlough or leave days for which overtime credit are given shall be canceled.	All hours paid except SICK, exceeding standard scheduled hours in a single 2-week pay period are paid at 1.5. If there is a combination of worked and unpaid and/or sick time in the pay period, the hours exceeding standard scheduled hours are paid at OTS up to the total hours of unpaid/sick time and at OT1.5 after that. Reminder: Overtime is not actually calculated based on 80 hours worked. The standard is the FRA and standard (regularly) scheduled shifts in a 28 day period ***Except for Mayor Security*** (Contract: Article 14 Pg. 24)	No - Business rules do not describe compensatory time. Additionally, overtime is calculated on 20 shifts in 28 days, not 80 hours in 2 weeks as is listed in the CBA. Verify employee did not receive compensation in cash and accrued comp time hours; Verify time not double counted (paid out and compensatory time); Verify anytime at 80 hours in bi-weekly period; Recalculate earnings at 1.5 regular pay or compensatory time addition.	Verify employee did not receive compensation in cash and accrued comp time hours; Verify time not double counted (paid out and compensatory time); Verify anytime at 80 hours in bi-weekly period; Recalculate earnings at 1.5 regular pay or compensatory time addition.	Hours Recorded in UTA; Police time cards; Compensatory Time Election; Approved standard payrate.
54	Non Union Employees	Holiday	Appointees and employees under this division shall be entitled to the following seven holidays: New Year's Day, Martin Luther King, Jr., Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. Where a holiday falls on a Saturday, it shall be observed on the preceding Friday and where a holiday falls on Sunday, it shall be observed on the following Monday, except for employees assigned to six- or seven-day operations. Where a consecutive holiday and excused-time holiday fall on a Friday and a Saturday, the official holiday and excused time day shall be designated as Friday and Monday. Where a consecutive holiday and excused time holiday fall on a Sunday or Monday, the official holiday and excused-time day shall be designated as Friday and Monday. Appointees and employees shall receive eight hours straight time pay for each holiday. Where a holiday falls on the employee's sixth or seventh work day and, unless the employee requests the time off in the form of compensatory time, the department director or agency head shall pay for the holiday. In addition to the straight time paid for a holiday, an employee shall be paid holiday premium pay at time and one-half for all hours worked on a holiday. Straight time shall be paid for eight hours worked on an excused-time holiday. An appointee or employee shall be eligible to be paid for a holiday, provided, that: (1) The appointee or employee shall have received at least eight hours of pay, exclusive of overtime and sick leave, the work day before and the day after the holiday; (2) The appointee or employee continues on the payroll through the holiday; and (3) The appointee or employee is otherwise qualified for the holiday. Each calendar year, appointees and employees shall be granted eight hours of excused time for Good Friday, Veterans' Day, the day after Thanksgiving Day, Christmas Eve, and New Year's Eve.	PART I: ADMINISTRATIVE SPECIALISTS: Holiday Taken Pay - REQID=ASSE010 - Public and Excused Holidays: * 8 Hours Holiday Pay populated to timesheet on the holiday at REG. * Supervisors will manually remove the holiday when not applicable via timesheet selection. * Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172) * (Exempt Only): Employees can remove holiday pay with unpaid holiday when appropriate (CC202) Holiday Worked Pay - REQID=ASSE011 - Public Holiday: If worked, work time is paid at 1.5 rate, in addition to the holiday pay. Excused Holiday: If worked, work time is paid at 1.0 rate, in addition to the holiday pay. (Non-Exempt Only): Holiday Removed by Supervisor (CC154): * If Remove Holiday Due to Employee Not Eligible for Holiday, if employee works on day where holiday was initially populated, Holiday Worked premium needs to be calculated. * If Remove Holiday Due to Supervisor/Timekeeper moving holiday to another day in the pay period, then if employee works on day where holiday was initially populated, treat day as non-holiday as far as pay rules (no holiday worked). Whichever day Supervisor/Timekeeper manually populates holiday override will be treated with Holiday Worked rules if employee works on that moved holiday date. Holiday Roll - REQID=ASSE012 - Saturday holiday will be observed on preceding Friday, or Sunday holiday will be on Monday. FMLA - REQID=ASSNE022 FMLA/PUBLIC-EXCUSED HOLIDAYS (CC 171) - If an employee is on any FMLA status on a Public or Excused Holiday, the calc group holiday rules will apply and populate the taken time to that day. An FMLA code will not auto-populate on that day. If the employee is on an Intermittent or Military Emergency Leave status, the Timekeeper will receive an error if he/she attempts to enter an FMLA code to the holiday date. This will not decrement the FMLA balance with the holiday taken time code (CC206). CITY EMPLOYEES: Holiday Taken Pay - REQID= - NONEXEMPT010 Public and Excused Holidays: * 8 Hours Holiday Pay populated to timesheet on the holiday at REG. * (City Non-Exempt Only) Supervisors will manually remove the holiday when not applicable via timesheet selection. * (City Non-Exempt Only) Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172) (City Exempt Only) Excused Days: * 8 Hours Excused Time populated to timesheet on the excused day at REG. Employee will have the ability to remove holiday pay with unpaid holiday code when appropriate (CC202) (City Non-Exempt Only) Holiday Worked Pay - REQID= - NONEXEMPT011	No - Numerous Non Union Types that have additional "Rules" compared to the CBA	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
55 Non Union Employees	Holiday	<p>Appointees and employees under this division shall be entitled to the following seven holidays: New Year's Day, Martin Luther King, Jr., Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. Where a holiday falls on a Saturday, it shall be observed on the preceding Friday and where a holiday falls on Sunday, it shall be observed on the following Monday, except for employees assigned to six- or seven-day operations. Where a consecutive holiday and excused-time holiday fall on a Friday and a Saturday, the official holiday and excused-time day shall be designated as Friday and Monday. Where a consecutive holiday and excused-time holiday fall on a Sunday or Monday, the official holiday and excused-time day shall be designated as Friday and Monday.</p> <p>Appointees and employees shall receive eight hours straight time pay for each holiday. Where a holiday falls on the employee's sixth or seventh work day and, unless the employee requests the time off in the form of compensatory time, the department director or agency head shall pay forth holiday. An appointee or employee shall be eligible to be paid for a holiday, provided, that:</p> <p>The appointee or employee shall have received at least eight hours of pay, exclusive of overtime and sick leave, the work day before and the day after the holiday;</p> <p>The appointee or employee continues on the payroll through the holiday; and</p> <p>The appointee or employee is otherwise qualified for the holiday.</p> <p>In addition to the straight time paid for a holiday, an employee shall be paid holiday premium pay at time and one-half for all hours worked on a holiday.</p> <p>Each calendar year, appointees and employees shall be granted eight hours of excused time for Good Friday, Veterans' Day, the day after Thanksgiving Day, Christmas Eve, and New Year's Eve.</p>	<p>PART 2: DWSD: (DWSD Exempt) Holiday Taken Pay - REQID= DWSD - EXEMPT 003 Public Holidays: • 8 Hours Holiday Pay populated to timesheet on the holiday at REG. Excused Days: • 8 Hours Excused Time populated to timesheet on the excused day at REG. (DWSD Non-Exempt) Holiday Taken Pay - REQID=DWSDNEXEMPT009 Public Holidays: • 8 Hours Holiday Pay populated to timesheet on the holiday at REG. • If scheduled on the holiday, failure to report to work will result in loss of holiday pay. • Employees must have worked time (excluding overtime and sick time) on the scheduled day before and scheduled day after the holiday to be eligible for the holiday pay. • If a holiday falls on the employee's "sixth" or "seventh" day, the department head will have the option of paying out the holiday or granting equivalent time off with 7 days' notice to the employee and union. • Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172). Excused Days: • 8 Hours Excused Time populated to timesheet on the excused day at REG. • If scheduled on the excused day, failure to report to work will result in loss of excused time. • Employees must have worked the scheduled day before and scheduled day after the excused day to be eligible for the excused time. • Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172). Holiday Worked Pay - REQID=DWSDNEXEMPT010 Public Holiday: If worked, work time is paid at a 1.5 rate, in addition to the holiday pay. Excused Holiday: If worked, work time is paid at 1.0 (straight time) rate, in addition to the Excused Time. Holiday Moved by Supervisor (CC154): • If Remove Holiday Due to Employee Not Eligible for Holiday, if employee works on day where holiday was initially populated, Holiday Worked premium needs to be calculated. • If Remove Holiday Due to Supervisor/Timekeeper moving holiday to another day in the pay period, then if employee works</p>	No - Numerous Non Union Types that have additional "Rules" compared to the CBA	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.
55 Non Union Employees	Vacation Time	<p>Term of Service - Vacation Leave Earned</p> <p>Less than 6 months - None</p> <p>After 6 months - 5 days</p> <p>After 1 year - An additional 5 days</p> <p>2 through 5 years - 10 days</p> <p>6 years - 11 days</p> <p>7 years - 12 days</p> <p>8 years - 13 days</p> <p>9 years - 14 days</p> <p>10 through 12 years - 17 days</p> <p>13 years - 18 days</p> <p>14 years - 19 days</p> <p>15 years or more - 20 days</p> <p>Employee shall not be eligible for vacation leave without deduction of pay until they have earned at least 1,000 hours of paid time, exclusive of overtime or premium time, and until they have attained status as City employees for at least six months.</p> <p>During a fiscal year, City employees, as defined in Section 35-3-71 of this Code, who: 1) fail to accumulate the required 1,600 hours; 2) die; or 3) separate from service, either temporarily or permanently, at a time when it is apparent that the employee will not accumulate 1,600 hours of paid time, shall be entitled to vacation leave before such separation computed as follows: 8.3 percent of the vacation leave credit of the previous July 1st multiplied by the number of calendar months in which City employees have been paid for, not less than 18 normal service days, excluding overtime, and rounded to the nearest whole number. After 1,600 hours are worked in the current fiscal year, City employees shall be entitled to 100 percent of their vacation leave for the next fiscal year beginning July 1st.</p> <p>Cannot carry more than 160 hours of vacation on 10/1 of each year.</p>	<p>(DWSD Exempt) VACATION CASCADE: Entered Time Code is Vacation • Bucket Order: Must Use CTIME > CTIME > Must Use Vacation > Vacation > Unpaid Time VACATION Exempt employees earn vacation on the basis of one (1) day for every ten (10) days of service, up to a maximum of twenty (20) days per year. The twenty (20) days of vacation leave shall include any vacation leave previously earned in the fiscal year in which the employee became an administrator or was classified as an exempt employee. (DWSD Non-Exempt) VACATION CASCADE: Entered Time Code is Vacation • Bucket Order: Must Use Vacation > Vacation > Unpaid Time Vacation – Hired before 6/15/2013 Eliminating 2 tier vacation accrual (CC327) • Granted when reach 1600 hours worked in fiscal year • Prorated on 7/1 if employee does not reach 1600 hours • Proration = Count of eligible months (160 hours worked) x .083 x years of service • Based on service – Full fiscal years (CC150)– 0 – 6 months – No vacation; 6 months – 40 hours; 1 year – Additional 40 hours; 2-5 years – 80 hours; 6 years – 88 hours; 7 years – 96 hours; 8 years – 104 hours; 9 years – 112 hours; 10-12 years – 136 hours; 13 years – 144 hours; 14 years – 152 hours; 15 years – 160 hours • Unused balance over 160 hours transfers to Must Use Vacation on 7/1</p>	No - CBA indicates some leave at 1000 hours and Rules state 1600. Total vacation time by time served is different.	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses;
56 Non Union Employees	Current Sick	See Sick Time	See Sick Time	Yes	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses;
57 Non Union Employees	OT Prem AFT	<p>In addition to their regular pay, non-union City employees who work regularly assigned afternoon and night shifts shall be paid the same premium for the afternoon shift and for the night shift that is paid to all union employees in equivalent classifications.</p> <p>Afternoon-shift premium shall be paid for all overtime following the afternoon shift.</p>	<p>DWSD: (DWSD Non-Exempt Only) • We will base what premium to calculate based on scheduled shift start time. • If the scheduled start time falls between 11a – 6:59p, and the employee punches in within the same premium zone timeframe (11a – 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift. • If the scheduled start time falls between 11a – 6:59p, and the employee punches in before the shift premium zone start time (11a – 6:59p), then afternoon shift premium is calculated from zone start time until the out punch for that shift. Example: Scheduled 12p – 8p. Employee punches 10:30a – 10p. Employee receives afternoon shift premium from 11a – 10p. • If the scheduled start time falls between 11a – 6:59p, and the employee punches in after the same premium zone timeframe (11a – 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift.</p> <p>No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends shift premium hours only to Core.</p> <p>Shift differential will be paid at the rate associated with the shift-premium eligible worked time. Example: WORK/OT1.5 within a zone would pay shift differential at OT1.5 as well.</p>	No - Rules specify additional details on start/stop of premium time frames and UTA/Core	N/A	Hours Worked

	Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
58	Non Union Employees	Dept Leave	Absences for any reason under this subsection shall be deducted only from a City appointee or employee's current sick leave bank. Absences for the purpose of taking City examinations, except non-competitive promotion examinations, attending a wedding of a member of the appointee or employee's immediate family, consulting the draft board, participating in documented activities at public and private schools, and other justifiable absences in the judgment of the immediate supervisor or designated authority, shall be considered proper charges only against a City appointee or employee's current sick leave bank, provided, that permission for such absence must be secured from the immediate supervisor or designated authority and that the immediate supervisor or designated authority may permit such absence with pay to the extent of five working days in any one fiscal year.	DWSD: (DWSD Exempt) DEPARTMENTAL LEAVE CASCADES (CC71): Entered Time Code is DEPT LEAVE • Bucket Order: Sick > Prior Sick > Sick Unpaid	No - CBA does not discuss prior/unpaid sick time	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses;
59	Non Union Employees	Medical Opt Out	City employees who are covered under the medical plan of an employer other than the City of Detroit may choose not to enroll in the City's medical plan and may opt out of medical coverage. The Opt-out program provides a \$950 annual payment. Most employees receive \$36.54 bi-weekly; employees paid through PDS system receive a credit of up to \$237.5 in the last payroll check of January, April, July and October.	File sent by BenX - when deductions are sent to payroll. File contains medical deductions, anyone with a \$0 Deduct gets Med Opt out Payment. Manual Import of BenX file.	Yes	Verify employee did not receive medical coverage and the medical opt out payment; Verify annual payment does not exceed \$950	
60	Non Union Employees	Must Use Vac	Employees are given notice on July 1 that any amount in excess of the maximum vacation carryover must be used by September 30. Employees are provided the amount of the must use vacation time on their paystub, from July 1 through September 30	N/A	N/A	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses;
61	Amalgamated Transit (DDOT)	Regular Pay	N/A	N/A	N/A	N/A	N/A
62	DPD Officers Association	OT Straight	OT Straight is not described in the CBA.	Pay Period All hours paid except SICK, exceeding standard scheduled hours in a single 2-week pay period are paid at 1.5. If there is a combination of worked and unpaid and/or sick time in the pay period, the hours exceeding standard scheduled hours are paid at OT5 up to the total hours of unpaid/sick time and at OT1.5 after that. Reminder: Overtime is not actually calculated based on 80 hours worked The standard is the FRA and standard (regularly) scheduled shifts 20 in a 28 day period.	No - CBA does not appear to discuss the unpaid/sick that contributes to OT straight.	Verify employee did not receive compensation in cash and accrued comp time hours; Verify time not double counted (paid out and compensatory time); Verify anytime at 80 hours in bi-weekly period; Recalculate earnings at 1.5 regular pay or compensatory time addition.	Hours Recorded in UTA; Police time cards; Compensatory Time Election; Approved standard payrate.
63	Amalgamated Transit (DDOT)	Holiday	Operators shall be compensated as follows for ten (10) recognized holidays, consisting of New Year's Day, Martin Luther King's Birthday, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Christmas Eve, Christmas Day, and New Year's Eve. Holiday Pay - An Operator in good standing shall receive eight (8) hours pay at his or her base rate when excused from working on any of the above holidays, provided that the Operator is scheduled to work and works the day before and the day after the holiday. In no event shall an Employee receive Holiday Pay if he or she is scheduled to work on a holiday but does not work that holiday. Holiday Premium - If the Employee works on the following six (6) major holidays, he/she shall receive his/her normal pay plus two times (2x) his/her hourly rate for all hours actually worked on the holiday: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. If an employee works on the following four (4) holidays, he/she shall receive his/her normal pay plus one time (1x) his/her hourly rate for all hours actually worked on the holiday: Martin Luther King's Birthday, Veteran's Day, Christmas Eve, and New Year's Eve. Both full-time Operators and PTOS shall be eligible to receive holiday premium pay. If an Operator is qualified to receive pay for a holiday which falls on their seventh (7th) day according to their work schedule, then the Employer will, within its discretion, either grant his/her Holiday Pay for the said day or allow him/her another work day off with Holiday Pay.	N/A	N/A	N/A	Hours worked; Approved standard payrate.
64	Amalgamated Transit (DDOT)	Uniform Allow	At time of hire, the Department shall provide all new Operators with an initial uniform. In the alternative, the Department may institute a uniform voucher system and issue Employee uniform vouchers in lieu of an initial uniform. Operators shall be ineligible to receive an annual uniform allowance in accordance with Section C until he or she has completed one (1) years of service. Annual Uniform/Cleaning Allowance - Employees having completed one (1)* years of service and who are actively working in the classification of T.E.O., shall be granted an annual uniform/cleaning allowance totaling five hundred dollars (\$500) to be paid in the amount of two hundred and fifty dollars (\$250) twice yearly. These payments shall be made in the months of September and April. Employees shall be responsible for procuring uniforms according to the Department specifications. Operators who, for any reason, are not actively working in the capacity of T.E.O. during the week the uniform/cleaning allowance is issued will not be entitled to receive a uniform allowance at that time. However, upon his/her return to work and after actively working a full regularly scheduled work week, the Operator will be issued a uniform allowance at that time.	Manually done in Core. Report pulled based on certain criteria. Sent to payroll. Approval from HR Director and PR Director.	No - Rules state manual input	Verify the employee was employed for 1 year prior to the allowance.	Employee tenure start as T.E.O.
65	Amalgamated Transit (DDOT)	Spread Time	Spread premium of half the base rate will be allowed in addition to any overtime premium on scheduled swing runs. If more than ten (10) hours, including report and turn-in time, are scheduled to elapse in such a run from the first required report to the time of completion, the Operator working and completing it will receive the premium for the scheduled period beyond ten (10) hours. An Operator will not be entitled to spread premium for work beyond their scheduled swing run except as provided in Article 20 (Overtime).	N/A	N/A	Verify Swing Run was scheduled as well as planned and actual duration.	Swing run scheduled

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
66 Amalgamated Transit (DDOT)	Incentive Bonus	<p>A member will be paid a \$1,000 Scheduled Performance Premium payment at the end of each calendar quarter during which the member achieves both of the following qualifications:</p> <p>1) Minimum Hours Worked: The member must be present and actively physically working a minimum of 480 hours during the quarter. An overtime hour counts as 1 hour of active work for purposes of the Premium Payments. Only actual hours worked on the job count toward the 480 hours - vacation time, leave time, or any other time off do not count toward the Scheduled Performance Premium Payments.</p> <p>2) Scheduled shifts worked: The premium bonus is additional compensation for exceptionally reliable job performance. Any member who fails to work more than three scheduled shifts in a quarter for any reason is not eligible for that quarterly bonus.</p>	File sent by HR based on attendance (HR Director to Payroll Director); Manually by employee and dollar amount.	No - Manual on Rules	Verify bonus does not exceed \$1,000 per quarter; Verify Hours worked exceed 480 in the quarter not including any time off.	Hours and absences
67 Amalgamated Transit (DDOT)	Casual Leave	<p>All Employees who have been on the payroll for the previous six (6) months and who shall have completed three (3) months of continuous service shall be granted seven (7) Casual Leave Days on July 1 of any one fiscal year, provided they are on the payroll on that date. A month of continuous service is a calendar month for which an Employee is paid for a minimum of eighteen (18) days. Any calendar month for which an Employee is not paid for a minimum of eighteen (18) days shall not be counted.</p> <p>Use of Casual Leave Days - personal/family illness, important personal events.</p> <p>Casual Leave Bonus Plan - Casual leave earned will be paid in cash if not used in the fiscal year in which it is credited. If no Casual Leave in the complete fiscal year is used, such Employees shall be paid for nine (9) days. If one Casual Leave day is used in the complete fiscal year, such Employee will be paid eight (8) days.</p> <p>Absence of Employees excused for Union business will not be charged to Casual Leave.</p>	<p>CASUAL LEAVE DAYS CASCADE: Entered Time Code is CLD (CC321)</p> <ul style="list-style-type: none"> Bucket Order: Casual Leave Days (CLD) > Unpaid Time <p>CASUAL LEAVE TIME CASCADE: Entered Time Code is CLT (CC321)</p> <ul style="list-style-type: none"> Bucket Order: Casual Leave Time (CLT) > Unpaid Time <p>FAMILY SICK CASCADES: Entered Time Code is FAMILY SICK</p> <ul style="list-style-type: none"> Bucket Order: Casual Leave Days > Casual Leave Time > Sick Time > Reserve Sick Time <p>Accrual Earnings – REQID=ASSE005</p> <p>Casual Leave</p> <ul style="list-style-type: none"> Granted on 7/1 56 hours (48 to Casual Leave Days, 8 to Casual Leave Time) Eligible if active last 6 months Paid out on 6/30 If no casual leave is used, get extra 2 days of payout, if 1 day used, get 1 extra day payout Proration – returns to work / hours <p>July / 56; August / 48; September, October / 40; November, December / 32; January, February / 24; March / 16; April, May, June / 0</p> <p>Casual Leave – New Hires</p> <ul style="list-style-type: none"> Granted on 7/1 56 hours (48 to Casual Leave Days, 8 to Casual Leave Time) Eligible if active last 6 months Paid out on 6/30 If no casual leave is used, get extra 2 days of payout, if 1 day used, get 1 extra day payout Proration – returns to work / hours <p>July / 56; August / 48; September / 40; October / 32; November / 24; December / 16; January, February, March / 8; April, May, June / 0</p> <p>New hires proration at 6 months from hire date and active 3 months.</p>	No - CBA does not specify Unpaid Time/Family Sick/"Other" Sick Time. Also, CBA states 7 days of casual leave is granted and Rules state 8.	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Tenure in Division
68 Amalgamated Transit (DDOT)	FMLA Vac	<p>The City shall comply with the requirements of all applicable laws relating to leaves of absences, including the Family Medical Leave Act.</p>	<p>As long as banked time exists within the Banked Time categories, FMLA time will deplete those banks in the order identified in business rule cascade.</p> <p>The employee's timesheet will auto-populate with FMLA hours beginning with FMLA-Sick. Time will cascade to additional time codes as the employee depletes available hours per the following time code cascade:</p> <ul style="list-style-type: none"> FMLA - Family Sick Prior FMLA - Family Sick Reserve FMLA - Family Sick An employee on FMLA Continuous Family will be allowed only 3 days of sick leave (in any combination) and will disregard the "Use Family Sick Beyond Allowed Consecutive Days" setting. FMLA - Swing Holiday FMLA - Floating Holiday FMLA - Must Use Vacation FMLA - Bonus Vacation FMLA - Bonus Furlough FMLA - Extra Furlough FMLA - Prior Furlough FMLA - Furlough FMLA - Vacation FMLA - Must Use Comp time FMLA - Comp Time FMLA - CLD FMLA - CLT FMLA - Unpaid <p>If the employee depletes all FMLA hours a minimum balance violation will appear on the timesheet.</p>	Yes	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses;
69 Non Union Employees	Shift Prem NGT	<p>The night shift shall be any full-time shift commencing at the hour of 7:00 p.m. or between the hours of 7:00 p.m. and 4:00 a.m. In addition to their regular pay, non-union City employees who work regularly assigned afternoon and night shifts shall be paid the same premium for the afternoon shift and for the night shift that is paid to all union employees in equivalent classifications.</p>	<ul style="list-style-type: none"> We will base what premium to calculate based on scheduled shift start time. If the scheduled start time falls between 7p - 3:59a, and the employee punches in within the same premium zone timeframe (7p - 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. If the scheduled start time falls between 7p - 3:59a, and the employee punches before the shift premium zone timeframe (7p - 3:59a), then night shift premium is calculated from the zone start time until the out punch for that shift. If the scheduled start time falls between 7p - 3:59a, and the employee punches in after the same premium zone timeframe (7p - 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. If we had a rare occurrence where employee is assigned two shifts (one afternoon and one evening) and the employee punches in outside of either scheduled premium-eligible zone (taking into account flex when a flex shift is assigned), do not generate premium at all to push supervisor to adjust scheduled shift to what was truly worked. <p>No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core.</p>	No - Rules specify timing for eligibility	N/A	N/A

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
70 Non Union Employees	OT Prem NGT	Night-shift premium shall be paid for all overtime following the night shift.	<ul style="list-style-type: none"> We will base what premium to calculate based on scheduled shift start time. If the scheduled start time falls between 7p – 3:59a, and the employee punches in within the same premium zone timeframe (7p – 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. If the scheduled start time falls between 7p – 3:59a, and the employee punches before the shift premium zone timeframe (7p – 3:59a), then night shift premium is calculated from the zone start time until the out punch for that shift. If the scheduled start time falls between 7p – 3:59a, and the employee punches in after the same premium zone timeframe (7p – 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. If we had a rare occurrence where employee is assigned two shifts (one afternoon and one evening) and the employee punches in outside of either scheduled premium-eligible zone (taking into account flex when a flex shift is assigned), do not generate premium at all to push supervisor to adjust scheduled shift to what was truly worked. <p>No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core.</p> <p>Shift differential will be paid at the rate associated with the shift-premium eligible worked time. Example: WORK/OT1.5 within a zone would pay shift differential at OT1.5 as well.</p>	No - Rules specify additional details on start/stop of premium time frames	N/A	N/A
71 Non Union Employees	Paid Grace Time	Unknown - appears to be minimis (less than \$1 of pay)	ADMINISTRATIVE SPECIAL SERVICE NON-EXEMPT Grace Periods – REQID=ASSNE002 <ol style="list-style-type: none"> An IN punch up to and including 5 minutes after scheduled start time is Paid Grace. If shift pattern is a flex shift pattern, then no paid grace. If "Remove Grace" flag is set on the employee record in LTA (employee is on attendance discipline), then no paid grace for the employee. 	N/A	N/A	N/A
72 Non Union Employees	Must Use CTIME	<p>Compensatory time means time that is available from an employee's vacation bank for conversion into compensatory time, or that is earned by an employee and is available from the employee's compensatory time bank, which can be used by the employee in less than four-hour increments, when requested by the employee and approved by the employee's supervisor.</p> <p>All employees who are paid on a salary basis shall receive equivalent time off to be known as compensatory time for all overtime credited to them under the provisions of Section 35-2-28 of this Code to a maximum of 75 hours in any one fiscal year, provided, that the department director or agency head shall authorize work and payment beyond the 75-hour limitation.</p> <p>Appointees and employees shall receive eight hours straight time pay for each holiday. Where a holiday falls on the employee's sixth or seventh work day and, unless the employee requests the time off in the form of compensatory time, the department director or agency head shall pay for the holiday.</p> <p>Salaried employees under this division shall not be permitted to accumulate compensatory time in excess of the normal service week beyond 75 hours in any one fiscal year, provided, that not more than 75 hours for one fiscal year shall be carried forward beyond July 1st to a succeeding fiscal year, and whenever the same or any part thereof is carried forward to a succeeding fiscal year, the equivalent of time off shall then be granted during the succeeding fiscal year by the department director or agency head, provided, that any such balance or accumulation of balances carried forward to the next succeeding fiscal year shall not be used in computing the 75-hour limitation on compensatory time within any succeeding fiscal year; and, further provided, that no department director or agency head shall permit any salaried employee to accumulate excess time beyond such 75 hours in any one fiscal year, except by approval of such department director or agency head. Compensatory time off shall first be charged to any prior year and then to the current year.</p> <p>Administrators and administrative personnel shall be paid according to the Official Compensation Schedule and shall not receive compensatory time.</p> <p>Where employees under this division do not qualify for premium time on the sixth service day, they shall receive their basic hourly rate. Employees shall receive compensation for the sixth service day only for actual hours worked. Vacation leave, compensatory time, sick leave, holidays, excused-time holidays, budget-required furlough, or time lost on duty-related injury shall not be credited as sixth day overtime, provided, that vacation leave, holidays, and excused-time holidays during the five scheduled work days of the normal service week may be used in lieu of an equal amount of service required in determining overtime compensation.</p>	COMP TIME CASCADE: Entered Time Code is CTIME Grace Periods – REQID=ASSNE002 <ol style="list-style-type: none"> An IN punch up to and including 5 minutes after scheduled start time is Paid Grace. If shift pattern is a flex shift pattern, then no paid grace. If "Remove Grace" flag is set on the employee record in LTA (employee is on attendance discipline), then no paid grace for the employee. <p>Vacation hours - On 7/1, 16 hours are converted to MUST USE COMP TIME (CC241). Unused balance</p>	No - CBA specifies a max and how hours are accumulated	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses;
73 AFSCME Nonsupervisory	Regular Pay	N/A	N/A	N/A	N/A	N/A
74 DOT Foreman's	Overtime	<p>The City has the right to schedule overtime as required by the City in a reasonable manner. Such overtime shall not be scheduled so as to reduce the work force.</p> <p>Effective January 1, 2020 work in excess of 40 hours per week shall be considered overtime and paid as follows:</p> <ol style="list-style-type: none"> Time and one-half: work in excess of 40 hours per week shall be considered overtime and paid at time and one-half. Previously approved vacation time will count toward the calculation of the 40 hour, straight time work week. Work on the sixth and seventh day of the week shall be paid at time and one-half if the employee has worked 40 hours preceding the sixth and/or seventh day. If the employee has not worked for 40 hours, compensation on these days shall be paid at the employee's straight time rate until the 40 hours has been satisfied. Equalization of overtime: equalized among employees of the same classification, shift and location to the extent possible. Employees of the required class on the previous shift will be asked to remain beyond their regularly scheduled shift and others to come in early to (split the shift for a vacancy). When an employee is offered overtime and does not work, he/she will be credited with overtime for the purpose of equalizing. 	Overtime-REQID=DDOTFORE4200006 A combination of daily and weekly overtime. Weekly OT - Hours over 40 in a week are paid at a 1.5 rate. Worked time on the 6th & 7th consecutive day provided employee has worked 40 hours in the week – 1.5 rate. OTS – Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153).	Yes	N/A	Hours worked; Approved standard payrate.

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
75 AFSCME Nonsupervisory	Holiday	<p>Employees will be entitled to the following seven (7) holidays: New Year's Day, Martin Luther King's Birthday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, during which premium time will be paid for time worked as set forth below</p> <p>Time and one half (1.5) will be paid for all hours worked on a holiday in addition to the straight time holiday pay due for a holiday as such. Straight time pay will be paid for all hours worked on an Excused Time day, in addition to the Excused Time pay above.</p> <p>If an employee engaged in six or seven day operations works either the actual calendar holiday or the substitute holiday, he/she will receive the holiday premium, but he/she will not be allowed to pyramid holiday premium for working both days.</p> <p>An employee will be eligible for holiday pay or excused time pay provided he/she has received at least eight (8) hours of pay (exclusive of overtime and sick leave) the workday before and the day after the holiday or excused time day. Provided, however, the employee continues on the payroll through the holiday or excused time day and is otherwise qualified for the holiday or excused time day.</p>	<p>(AFSCME COALITION & 1620) Holiday Taken Pay - REQID= AFSCMEOCAL010 Public and Excused Holidays: 8 Hours Holiday Pay populated to timesheet on the holiday at REG. Supervisors will manually remove the holiday when not applicable via timesheet selection. Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172) Holiday Worked Pay - REQID= AFSCMEOCAL011 (AFSCME COALITION ONLY) Public Holiday: If worked, work time is paid at 1.5 rate, in addition to the holiday pay. (1620 Only) Public Holiday: If worked, work time is paid at 2.0 rate, in addition to the holiday pay. Excused Holiday: If worked, work time is paid at 1.0 rate, in addition to the holiday pay. Holiday Removed by Supervisor (CC154): If Remove Holiday Due to Employee Not Eligible for Holiday, if employee works on day where holiday was initially populated, Holiday Worked premium needs to be calculated. If Remove Holiday Due to Supervisor/Timekeeper moving holiday to another day in the pay period, then if employee works on day where holiday was initially populated, treat day as non-holiday as far as pay rules (no holiday worked). Whichever day Supervisor/Timekeeper manually populates holiday override will be treated with Holiday Worked rules if employee works on that moved holiday date. Holiday Roll - REQID= AFSCMEOCAL012 Saturday holiday will be observed on preceding Friday; or Sunday holiday will be on Monday.</p>	Yes - However, for BU 1620, holiday pay should be 2x, not 1.5x.	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.
76 AFSCME Nonsupervisory	Shift Prem NGT	<p>Shift Premium Rates: Employees who work regularly scheduled afternoon and night shifts will receive, in addition to their regular pay, a premium of fifty cents (.50¢) per hour for the night, if the employee works their entire regularly scheduled shift.</p> <p>Shift Premium Times: The night shift will be any full-time shift commencing at the hour of 7:00 p.m. or between the hours of 7:00 p.m. and 3:59 a.m. in accordance with Chapter 13, Article 2, Section 12, of the Municipal Code of the City of Detroit.</p>	Shift Differential – REQID=DDOTAFS005 This calc group is not eligible for shift differential.	No - CBA states premium and Rules state no shift differential	N/A	N/A
77 AFSCME Nonsupervisory	OT Prem NGT	No Additional Provisions regarding additional premiums for night shift worked as overtime	Shift Differential – REQID=DDOTAFS005 This calc group is not eligible for shift differential.	N/A	N/A	N/A
78 AFSCME Nonsupervisory	Holiday 15x	See Holiday	See Holiday	N/A	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.
79 AFSCME Nonsupervisory	OT2	<p>The City has the right to schedule overtime work and to require employees to work mandatory overtime. Overtime work will be offered starting with the senior employee. In certain cases, Departments may seek the written approval of the Labor Relations Director to schedule overtime based on factors other than seniority, including but not limited to: experience, work performance, and/or demonstrated abilities. Written approval, with a copy to the Union, must state the reason relied upon in approving such requests.</p> <p>Time and One-Half Overtime: Time and one-half (one-hundred and fifty percent (150%)) will be paid to hourly-rated employees for all hours worked over forty (40) in one (1) service week inclusive of a seventh day or a holiday and on a daily basis for all hours worked in excess of an employee's normal work day. Notwithstanding the above paragraph, departmental leave, vacations and holidays shall be counted as time worked for the purpose of computing overtime. When a schedule indicates a lunch period but conditions make it impractical to enjoy same, the employee or employees involved will be paid the prevailing overtime rate in lieu of his/her lunch period. The provisions of this section will not apply to employees whose work day is designated on a measured task basis. In no instance will payments be made for lunch periods not worked. Premium payments will not be duplicated for the same hours worked. Prescheduled overtime: rotated on all shifts with the most senior employee first. Employees who leave work sick will be ineligible for pre-scheduled overtime until he/she reports back to roll call. Standby Time: If no available employees are available to work, the Department will implement the language in the Standby Time Article 26 Emergency Overtime: overtime recognized by management within two hours of the next scheduled shift or prescheduled overtime unfilled due to no members accepting. May be rotated by seniority, but not mandated. Mandatory overtime (Work no Choice): In the event no one volunteers to work the overtime, inverse seniority rotation shall be used, beginning with the lowest seniority Employee in the classification, on the preceding shift from which the emergency overtime is required, will be assigned. Employees will receive time and one-half (one-hundred and fifty percent (150%)) will be paid to hourly-rated Employees for all hours worked over forty (40) in one (1) service week inclusive of a seventh day or a holiday. Premium payments will not be duplicated for hours worked. Double time overtime - two-hundred percent (200%) of the basic or hourly rate) will be paid to employees for work on the seventh (7th) day of the work week schedule.</p> <p>Supplemental: Department equalizes overtime. This may allow for individual employees to engage in overtime where necessary to complete a particular task that extends beyond the normal service day without having to substitute a different employee in to complete that task. A current listing of overtime hours worked by each bargaining unit member will be posted in a prominent place in each location included in Article 1 of this Supplemental Agreement. The appropriate Steward will keep an overtime list which will be updated each week. When assigning scheduled overtime, the Department will provide at least forty-eight (48) hours prior</p>	<p>AFSCME COALITION Overtime – REQID= AFSCMEOCAL006 Weekly OT - Hours over 40 in a work week are paid at a 1.5 rate (Jury Duty (CC254) and DEPT LEAVE (CC255) count to OT) Daily OT – Hours worked over 8 on 2nd day off (7th day) are paid at OT1.5 provided 40 hours worked in week. Hours worked over 8 on the 1st day off (6th day) are paid at OT1.5 provided 40 hours worked in week. Hours worked beyond scheduled hours (8) are paid at OT1.5 Hours worked beyond 12 hours for jobs and BUs 1260 – 723138, 1202 – 723171, 1202 – 723172, 1202 – 723175 (CC297) OTS – Time outside of schedule/off days (not paid as OT1.5) is paid as OTS (CC153).</p> <p>DDOT – AFSCME 1630-1631 Overtime – REQID=DDOTAFS006 Weekly OT - Hours over 40 in a work week are paid at a 1.5 rate. OTS – Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153)</p>	No - CBA specifies overtime paid if working lunch periods and pre-scheduled/emergency/mandatory/standby overtime	Verify any time at 40 hours per week or above normal workday; Calculate overtime compensation based on 1.5 normal rate of pay for approved hours worked.	Time cards; Approved standard payrate.

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
80 AFSCME Nonsupervisory	Vacation Time	<p>Employees inducted during the course of the fiscal year will not be eligible for vacation leave without deduction of pay until they will have earned at least one thousand (1000) hours of paid time, exclusive of overtime or premium time, and until they have attained status as City employees for a least six (6) months. When employees qualify, as above stated, they will be entitled to five (5) days of vacation leave. Once employees have earned at least sixteen hundred (1600) hours of paid time, exclusive of overtime, and have attained status as employees for at least twelve (12) months, they are entitled to five (5) additional vacation days. In order that an employee's time may be computed on a fiscal year basis, on the July 1 following his first year anniversary date of employment the employee will be entitled to a prorated vacation leave, computed by multiplying the number of months remaining from the anniversary date, to the end of the fiscal year by 8.3 percent often (10) days and rounding the product to the nearest whole number. Thereafter, his vacation will be computed on a fiscal year basis. The City reserves the right to make changes to the vacation selection process.</p> <p>Time worked - Days off 0-6 months - No vacation; 6 months - 5 days; 1 year - Additional 5 days; 2 through 5 years - 10 days; 6 years - 11 days; 7 years - 12 days; 8 years - 13 days; 9 years - 14 days; 10 through 12 years - 17 days; 13 years - 18 days; 14 years - 19 days; 15 years or more - 20 days</p> <p>Local: If an employee submits a written request within 48 hours and the manager approves it before the employee takes a vacation, holiday, department leave time, then it is considered a scheduled absence and does not count against the attendance incentive. Supplemental: Consistent with Article 35 of the Master Agreement.</p> <ol style="list-style-type: none"> 1. Within each location and shift, total City seniority is utilized for vacation selection. 2. Vacation may be taken in one (1), two (2) or three (3) week increments selected in April of each year to cover the following fiscal year and that vacation requests of four (4) or more weeks require the written approval of the Department Head and the Human Resources Director. 3. The number of employees scheduled for vacation in each Work Unit will be determined by the Department. 4. In the discretion of the Department, employees may be granted vacation time in one (1) day increments if granting such vacation time will not adversely affect operations and is consistent with the operational needs of the Department. As of the effective date of this Supplemental Agreement, the Department practice is that such requests must be made in advance of the requested 	<p>(AFSCME COALITION & 1620) (COALITION ONLY) VACATION CASCADES: Entered Time Code is Vacation Bucket Order: Must Use Vacation>Vacation > Unpaid Time (1620 Only) VACATION CASCADE: Entered Time Code is Vacation Bucket Order: Must Use Vacation > Swing Holiday > Vacation > Unpaid Time Vacation - Eliminating 2 tier accrual (CC262)</p> <p>Granted when reach 1600 hours worked in fiscal year Prorated on 7/1 if employee does not reach 1600 hours Proration = Count of eligible months (160 hours worked) x .083 x years of service Based on service - Full fiscal years (CC150): 0 - 6 months - No vacation; 6 months - 40 hours; (COALITION ONLY) 1 year - Additional 40 hours & (1620) 1 year - 40 hours; 2-5 years - 80 hours; 6 years - 88 hours; 7 years - 96 hours; 8 years - 104 hours; 9 years - 112 hours; 10-12 years - 136 hours; 13 years - 144 hours; 14 years - 152 hours; 15 years - 160 hours On 7/1, 16 hours are converted to MUST USE COMP TIME (CC241). Unused balance over 160 hours transfers to Must Use Vacation on 7/1, expires on 10/1 (COALITION ONLY) Vacation - 12 hour EEs (CC378)</p> <p>Granted when reach 1600 hours worked in fiscal year. Prorated on 7/1 if an employee does not reach 1600 hours. Proration = Count of eligible months (160 hours worked) x .083 x years of service Based on service - Full fiscal years (CC150): 0 - 6 months - No vacation; 6 months - 60 hours; 1 year - Additional 60 hours; 2-5 years - 120 hours; 6 years - 132 hours; 7 years - 144 hours; 8 years - 156 hours; 9 years - 168 hours; 10-12 years - 204 hours; 13 years - 216 hours; 14 years - 228 hours; 15 years - 240 hours On 7/1, 16 hours are converted to MUST USE COMP TIME (CC241). Unused balance over 160 hours transfers to Must Use Vacation on 7/1, expires on 10/1.</p>	No - CBA indicates some leave at 1000 hours and Rules state 1600. Total vacation time by time served is different.	Verify 1,000 hours of regular time and 6 months of employment; Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Tenure in Division.
81 AFSCME Nonsupervisory	Incentive Bonus	<p>Local 214 & 312: Members will receive a \$1,200 signing bonus the 2nd pay after ratification and approval by City Council.</p> <p>Attendance Incentive Bonus is available to full-time DDOT, AFSCME Local -214 members. To receive this bonus an employee must achieve perfect attendance for the fiscal year. This means he/she must have no unscheduled, unexcused absences from July 1st - June 30th to be eligible to receive this bonus. All absences must be scheduled in advance and/or excused.</p> <p>1. Beginning 7/1/2021 eligible members will earn an additional 1% annual bonus (one-time payout) for accomplishing perfect attendance in the previous year. 2. The bonus will be paid the 1st pay period in August for each year of the contract. 3. The success of this program will be evaluated each year of the contract to determine its effectiveness in achieving attendance objectives. 4. This program may be revised or revoked at any time by the City of Detroit with prior notice to employees and the Union.</p> <p>Employees in salaried classifications & who terminate employment before incentive is paid are ineligible for the incentive program.</p>	File sent by HR based on attendance (HR Director to Payroll Director); Manually by employee and dollar amount.	No - Manual on Rules	Verify bonus is no more than 1% of gross annual pay; Verify any hours not in regular pay were excused.	Excused absence documentation.
82 Teamsters 214	Regular Pay	N/A	N/A	N/A	N/A	N/A
83 DPD Lieutenants & Sergeants	Overtime	<p>All overtime will be credited at the rate of time and one-half. For the first seventy-five (75) hours of overtime work in a fiscal year, for which there is one hundred twelve and one-half (112 ½) hours of credit, the Employee shall have an option of receiving compensatory time instead of payment in cash. All overtime beyond the first one hundred twelve and one-half (112 ½) converted time hours must be paid in cash. However, in any fiscal year, not more than one hundred twelve and one-half (112 ½) converted time hours may be earned as compensatory time as a result of overtime worked.</p> <p>An Employee will be entitled to an Overtime Premium for all compensable hours of work in excess of eighty (80) in a single two (2) week pay period. For purposes of computing overtime, meal periods will not be deemed to be compensable or counted as time worked for the purposes of computing overtime unless the Employee is denied such period by competent authority. The tour of duty will include time spent at the normal line-up or roll-call. The normal line-up or roll-call will be deemed to consist of fifteen (15) minutes at the beginning of a day's tour and fifteen (15) minutes at the end of the tour. Although the last fifteen (15) minutes of the tour is the off-duty line-up or roll-call, overtime credit will include those fifteen (15) minutes when an Employee is required to work beyond that time.</p>	<p>Pay Period All hours paid except SICK, exceeding standard scheduled hours in a single 2-week pay period are paid at 1.5. If there is a combination of worked and unpaid and/or sick time in the pay period, the hours exceeding standard scheduled hours are paid at OT5 up to the total hours of unpaid/ sick time and at OT1.5 after that. Reminder: Overtime is not actually calculated based on 80 hours worked. The standard is the FRA and standard (regularly) scheduled shifts 20 in a 28 day period.</p>	No - Rules do not give option for compensatory time & states OT is calculated on 20 shifts in 28 days, not 80 hours in 2 weeks	<p>Verify employee did not receive compensation in cash and accrued comp time hours; Verify time not double counted (paid out and compensatory time); Verify anytime at 80 hours in bi-weekly period; Recalculate earnings at 1.5 regular pay or compensatory time addition.</p>	Overtime / compensatory election; Hours worked; Approved standard payrate.
84 Teamsters 214	Holiday	<p>Employees will be entitled to the following seven (7) holidays: New Year's Day, Martin Luther King's Birthday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, during which premium time will be paid for time worked as set forth below. Employees will be granted eight (8) hours of "Excused Time" on Good Friday or eight (8) hours on the last scheduled paid day prior to Good Friday, and eight (8) hours of "Excused Time" on the last scheduled paid day before Christmas Day and before New Year's Day and for Veteran's Day, and the day after Thanksgiving. Employees will be paid holiday pay for excused time days, but if employees are required to work on such days, only straight time pay will be paid for hours worked.</p> <p>Employees will receive eight (8) hours straight time pay for the above mentioned holidays.</p> <p>Time and one half (1.5) will be paid for all hours worked on a holiday in addition to the straight time holiday pay due for a holiday as such. Straight time pay will be paid for all hours worked on an Excused Time day, in addition to the Excused Time pay above.</p> <p>An employee will be eligible for holiday pay or excused time pay provided he/she has received at least eight (8) hours of pay (exclusive of overtime and sick leave) the workday before and the day after the holiday or excused time day. Provided, however, the employee continues on the payroll through the holiday or excused time day and is otherwise qualified for the holiday or excused time day.</p>	<p>Holiday Taken Pay - REQID=TEAMSTER5009 Public and Excused Holidays: <ul style="list-style-type: none"> • 8 Hours Holiday Pay populated to timesheet on the holiday at REG. • If scheduled on the holiday, failure to report to work will result in loss of holiday pay. • Supervisors will manually remove the holiday when not applicable via timesheet selection. • Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172) Holiday Worked Pay - REQID=TEAMSTERS010 Public Holiday: If worked, work time is paid at 1.5 rate, in addition to the holiday pay. Excused Holiday: If worked, work time is paid at 1.0 rate, in addition to the holiday pay.</p>	Yes	<p>Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.</p>	Hours worked; Time cards; Approved standard payrate.

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
85 Teamsters 214	Vacation Time	Employees inducted during the course of the fiscal year shall not be eligible for vacation leave without deduction of pay until they shall have earned at least one thousand (1000) hours of paid time, exclusive of overtime or premium time, and until they have attained status as City employees for at least six (6) months. When employees qualify, as above stated, they shall be entitled to five (5) days of vacation leave. Once employees have earned at least sixteen hundred (1600) hours of paid time, exclusive of overtime, and have attained status as employees for at least twelve (12) months, they are entitled to five (5) additional vacation days. In order that an employee's time may be computed on a fiscal year basis, on the July 1 following his first year anniversary date of employment the employee will be entitled to a prorated vacation leave, computed by multiplying the number of months remaining from the anniversary date, to the end of the fiscal year by 9.3 percent of ten (10) days and rounding the product to the nearest whole number. Thereafter, his vacation shall be computed on a fiscal year basis. They City reserves the right to make changes to any aspect of vacation, including but not limited to, the number of vacation days/units and selection process.	<p>VACATION CASCADE: Entered Time Code is Vacation</p> <ul style="list-style-type: none"> Bucket Order: Must Use Vacation > Vacation > Unpaid Time Vacation – Eliminating 2 tier vacation accrual (CC265) Granted when reach 1600 hours worked in fiscal year Prorated on 7/1 if employee does not reach 1600 hours Proration = Count of eligible months (160 hours worked) x .083 x years of service Based on service – Full fiscal years (CC150) – 2-5 years – 80 hours; 6 years – 88 hours; 7 years – 96 hours; 8 years – 104 hours; 9 years – 112 hours; 10-12 years – 136 hours; 13 years – 144 hours; 14 years – 152 hours; 15 years – 160 hours On 7/1, 16 hours are converted to MUST USE COMP TIME (CC241). Unused balance over 160 hours transfers to Must Use Vacation on 7/1, expires on 10/1 	No - CBA indicates some leave at 1000 hours and Rules state 1600. Total vacation time by time served is different.	Verify 1,000 hours of regular time and 6 months of employment; Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Tenure in Division.
86 Teamsters 214	Holiday 15x	See Holiday	See Holiday	N/A	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.
87 Teamsters 214	Must Use CTime	Employees are given notice on July 1 that any amount in excess of the maximum vacation carryover must be used by September 30. Employees are provided the amount of the must use vacation time on their paystub, from July 1 through September 30.	COMP TIME CASCADE: Entered Time Code is CTIME	No - CBA does not discuss CTIME or Unpaid Time	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses;
88 Teamsters 214 (DWSD)	Regular Pay	N/A	N/A	N/A	N/A	N/A
89 Service International Super 517	Overtime	<p>The City has the right to schedule overtime work and to require employees to work mandatory overtime. In any represented unit where overtime is not equalized, overtime work will be offered starting with the senior employee. When there are not enough volunteers, overtime assignments will be made in accordance to inverse seniority. Seniority-based overtime offers will not be required where an unexpected emergency arises or it is impractical to seek volunteers. Existing super seniority practices for Union stewards who engage in activates defined in Article 7 of this Agreement for purposes of overtime will be maintained.</p> <p>Every City department that employs Union members equalizes overtime. In certain cases, Department may seek written approval of the Labor Relations Director to schedule overtime based on factors other than seniority, including but not limited to: experience, work performance, and/or demonstrated abilities.</p> <p>Casual Overtime: continuation of employment beyond the normal service day to complete a particular task. Where a task necessitates overtime service to complete it, the employee assigned to that task may be continued in the assignment until its completion.</p> <p>Time and one-half (one-hundred and fifty percent (150%)) will be paid to hourly-rated employees for all hours worked over forty (40) in one (1) service week inclusive of a seventh day or a holiday.</p> <p>Employees will be paid the prevailing overtime rate in lieu of his/her lunch period if required. Premium payments will not be duplicated for the same hours worked.</p>	<p>Overtime - REQID=SEIU006</p> <p>Weekly OT - Hours over 40 in a work week are paid at a 1.5 rate.</p> <p>Daily OT - Hours over the employee's scheduled hours in a day are paid at a 1.5 rate.</p> <p>OTS - Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153).</p>	No - CBA does not have a daily OT provision.	N/A	Hours worked; Approved standard payrate.
90 Teamsters 214 (DWSD)	Holiday	<p>1. Employees will be entitled to the following seven (7) holidays: New Year's Day, Martin Luther King's Birthday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. Election Day and Swing holidays are eliminated.</p> <p>2. Employees will receive eight (8) hours straight time pay for the above mentioned holidays.</p> <p>3. An employee shall be eligible for Holiday Pay or Excused Time Pay provided he/she shall have received at least eight (8) hours of pay exclusive of overtime and sick leave pay the day before and the day after the holiday or excused time day; provided the employee continues on the payroll through the holiday in question and would otherwise be qualified for the holiday.</p>	<p>Holiday Taken Pay - REQID=DWSD - TEAMSTERS009</p> <p>Public and Excused Holidays:</p> <ul style="list-style-type: none"> 8 Hours Holiday Pay populated to timesheet on the holiday at REG. If scheduled on the holiday, failure to report to work will result in loss of holiday pay. Employees must have 8 hours of pay (excluding overtime and sick time) on the work day before OR after the holiday or excused day to be eligible for the holiday pay. Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172). <p>Holiday Worked Pay - REQID=DWSD - TEAMSTERS010</p> <p>Public Holiday: If worked, work time is paid at 1.5 (time and a half) rate, in addition to the holiday pay. (cc222)</p> <p>Excused Holiday: If worked, work time is paid at 1.0 (straight time) rate, in addition to the holiday pay.</p> <p>If a holiday falls on the employee's "sixth" or "seventh" day, the department head will have the option of paying out the holiday or granting equivalent time off with 7 days' notice to the employee and union.</p> <p>Holiday Removed by Supervisor (CC154):</p> <ul style="list-style-type: none"> If Remove Holiday Due to Employee Not Eligible for Holiday, if employee works on day where holiday was initially populated, Holiday Worked premium needs to be calculated. If Remove Holiday Due to Supervisor/Timekeeper moving holiday to another day in the pay period, then if employee works on day where holiday was initially populated, treat day as non-holiday as far as pay rules (no holiday worked). Whichever day Supervisor/Timekeeper manually populates holiday override will be treated with Holiday Worked rules if employee works on that moved holiday date. 	No - Rules list out public holiday at 1.5x which is not discussed in CBA	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
91 Teamsters 214 (DWSD)	Vacation Time	<p>Employees inducted during the course of the fiscal year shall not be eligible for vacation leave without deduction of pay until they shall have earned at least one thousand (1000) hours of paid time, exclusive of overtime or premium time, and until they have attained status as DWSD employees for at least six (6) months. When employees qualify, as above stated, they shall be entitled to five (5) days of vacation leave. Once employees have earned at least sixteen hundred (1600) hours of paid time, exclusive of overtime, and have attained status as employees for at least twelve (12) months, they are entitled to five (5) additional vacation days.</p> <p>On the July 1 following his/her first year anniversary date of employment the employee will be entitled to a prorated vacation leave, computed by multiplying the number of months remaining from the anniversary date, to the end of the fiscal year by 8.3 percent of ten (10) days and rounding the product to the nearest whole number. Thereafter, his/her vacation shall be computed on a fiscal year basis.</p> <p>The maximum vacation days earned in a fiscal year for an employee hired on after the February 11, 2010 with fifteen (15) or more years of service shall be fifteen (15).</p> <p>An employee who is laid off for an extended period of time beyond sixty (60) calendar days, will receive a lump sum bonus payment in lieu of any unused vacation credit including that accrued in the current fiscal year on a pro-rata basis according to Section 25-D. A recalled employee who received a lump sum bonus credit at the time of layoff for the current fiscal year will have such credit deducted from the total vacation earned in the fiscal year in which he/she is laid off. An employee who is laid off for sixty (60) days or less shall have the option of receiving a lump sum bonus payment in lieu of vacation or leaving his/her vacation intact.</p> <p>PAID TIME OFF: Paid Time Off (PTO) will replace vacation, bonus vacation, sick, reserved sick, departmental leave, swing holiday, and compensatory time. DWSD will meet and confer with the Union regarding number of PTO days and accrual provisions.</p>	<p>VACATION CASCADE: Entered Time Code is Vacation</p> <ul style="list-style-type: none"> - Bucket Order: Must Use Vacation > Vacation > Unpaid Time - Vacation – Hired before 2/11/2010 - Granted when reach 1600 hours worked in fiscal year - Prorated on 7/1 if employee does not reach 1600 hours - Based on service – Full fiscal years (CC150) – <ul style="list-style-type: none"> o 0 – 6 months – No vacation; 6 months – 40 hours; 1 year – Additional 40 hours; 2-5 years – 80 hours; 6 years – 88 hours; 7 years – 96 hours; 8 years – 104 hours; 9 years – 112 hours; 10-12 years – 136 hours; 13 years – 144 hours; 14 years – 152 hours; 15 years – 160 hours - Unused balance (over 320) goes to Must use Comp Time first (8 hours), expires 6/30 – this is still pending decision - Unused balance after Must Use Comp time transfer goes to Must Use Vacation on 7/1, expires on 10/1 - Vacation – Hired on or after 2/11/2010 <ul style="list-style-type: none"> • Granted when reach 1600 hours worked in fiscal year • Prorated on 7/1 if employee does not reach 1600 hours • Proration = Count of eligible months (160 hours worked) x .083 x years of service • New hires get 40 hours at 6 months and 1000 hours worked (PAID TIME), then prorated next 7/1. • Based on service: 2-5 years – 40 hours; 6 years – 48 hours; 7 years – 56 hours; 8 years – 64 hours; 9 years – 72 hours; 10-12 years – 96 hours; 13 years – 104 hours; 14 years – 112 hours; 15 years – 120 hours • Unused balance (over 320) goes to Must use Comp Time first (8 hours), expires 6/30 – this is still pending decision • Unused balance after Must Use Comp time transfer goes to Must Use Vacation on 7/1, expires on 10/1 • Employees will have one (1) day of vacation converted to Comp Time in July of each year. Employees must liquidate this time by the end of the fiscal year in which it is credited. (cc230) • Bonus Vacation 50 (cc218) • Bonus vacation day will be accrued based upon sick leave usage in the previous fiscal year. • Granted on 7/1 • Must have at least 400 hours in sick balance + PRIOR SICK (CC244) • Hired Prior to February 11, 2010 	No - CBA indicates some leave at 1000 hours and Rules state 1600. Total vacation time by time served is different.	Verify 1,000 hours of regular time and 6 months of employment; Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Tenure in Division.
92 Teamsters 214 (DWSD)	OT Prem AFT	<p>Employees who work on afternoon shifts shall receive, in addition to their regular pay, a premium of twenty-five cents (25¢) per hour according to Chapter 13, Article 2, Section 13 of the Municipal Code of the City of Detroit. These premiums shall be effective as of May 1, 2014. The afternoon shift shall be any full-time shift commencing at the hour of 11:00 a.m., or between the hours of 11:00 a.m., and 6:59 p.m.</p>	<ul style="list-style-type: none"> • If the scheduled start time falls between 11a – 6:59p, and the employee punches in within the same premium zone timeframe (11a – 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift. • If the scheduled start time falls between 11a – 6:59p, and the employee punches in before the shift premium zone start time (11a – 6:59p), then afternoon shift premium is calculated from zone start time until the out punch for that shift. Example: Scheduled 12p – 8p. Employee punches 10:30a – 10p. Employee receives afternoon shift premium from 11a – 10p. • If the scheduled start time falls between 11a – 6:59p, and the employee punches in after the same premium zone timeframe (11a – 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift. No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core. 	No - Rules specify additional details on start/stop of premium time frames and UTA/Core	N/A	Hours Worked
93 Teamsters 214 (DWSD)	Dept Leave	<p>Employees will have access to Departmental Leave Days in accordance with the Municipal Code and the Manual of Standard Personnel Practices. Permission will not be unreasonably withheld.</p> <p>From Municipal Code</p> <p>Absences for any reason under this subsection shall be deducted only from a City appointee or employee's current sick leave bank. Absences for the purpose of taking City examinations, except non-competitive promotion examinations, attending a wedding of a member of the appointee or employee's immediate family, consulting the draft board, participating in documented activities at public and private schools, and other justifiable absences in the judgment of the immediate supervisor or designated authority, shall be considered proper charges only against a City appointee or employee's current sick leave bank, provided, that permission for such absence must be secured from the immediate supervisor or designated authority and that the immediate supervisor or designated authority may permit such absence with pay to the extent of five working days in any one fiscal year.</p>	<p>DEPARTMENTAL LEAVE CASCADES (CC71): Entered Time Code is DEPT LEAVE</p> <ul style="list-style-type: none"> - Bucket Order: Sick > Prior Sick > Sick Unpaid 	No - CBA does not discuss prior/unpaid sick time	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses;
94 Non Union Employees	Shift Prem Aft	<p>The afternoon shift shall be any full-time shift commencing at the hour of 11:00 a.m. or between the hours of 11:00 a.m. and 7:00 p.m.</p> <p>In addition to their regular pay, non-union City employees who work regularly assigned afternoon and night shifts shall be paid the same premium for the afternoon shift and for the night shift that is paid to all union employees in equivalent classifications.</p> <p>Employees who work regularly scheduled afternoon and night shifts will receive, in addition to their regular pay, a premium of fifty cents (50¢) per hour for the night, if the employee works their entire regularly scheduled shift.</p>	<p>Shift Differential – REQID=ASSNE005</p> <p>No Shift Differential for this calc group.</p>	No - CBA states premium and Rules state no shift differential	N/A	Hours Worked
95 Non Union Employees	CDL Afternoons	Unknown - appears to be de minimis (less than \$19 of pay)	Unknown - appears to be de minimis (less than \$19 of pay)	N/A	N/A	N/A
96 Non Union Employees	CDL Nights	Unknown - appears to be de minimis (less than \$2 of pay)	Unknown - appears to be de minimis (less than \$2 of pay)	N/A	N/A	N/A
97 AFSCME Nonsupervisory	OT Prem AFT	No additional provisions for OT.	<p>NOTE: No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core.</p> <p>Shift differential will be paid at the rate associated with the shift-premium eligible worked time.</p> <p>Example: WORK/OT1.5 within a zone would pay shift differential at OT1.5 as well.</p>	N/A	N/A	Hours Worked
98 AFSCME Nonsupervisory	Uniform Allow	<p>A. For employees who are required to wear and maintain specific clothing and/or shoes, the clothing allowance will be \$170 yearly.</p> <p>B. For employees who are required to furnish a specific uniform at their own expense, the allowance will be \$350 yearly.</p> <p>C. Clothing and uniform allowances will be paid by the last pay period in September.</p> <p>D. This Article will be administered according to the Resolution of the City Council of May 9, 1974 (7.C.C. p. 1107).</p>	Manually done in Core. Report pulled based on certain criteria. Sent to payroll. Approval from HR Director and PR Director	No - Rules state manual input	N/A	N/A

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
99 AFSCME Nonsupervisory	Current Sick	All employees who have completed three (3) months of continuous service will be granted one (1) day of sick leave for every service month in which they have worked 80% of their scheduled hours not to exceed twelve (12) sick leave days in any one fiscal year. With respect to sick leave accrual, Employees have the following as applicable based on an individual Employee's accrued time: 1) A Reserve Bank that consists of all reserve sick leave hours accrued on or before July 18, 2012, less any hours used from the Reserve Bank after July 18, 2012. The award of reserve sick days was eliminated as of July 18, 2012, 2) A Prior Bank that consists of any sick leave hours accrued on or before April 30, 2014. Additional accrual into the Prior Bank will be frozen as of April 30, 2014, and 3) A Current Bank that will consist of any sick leave hours accrued on or after May 1, 2014. Current Banks will be capped at 480 hours, with no additional accrual unless the balance falls below 480 hours, and any accrual thereafter will not exceed the 480 hour cap. For Employees on the personnel payroll system (PPS), Current sick leave hours up to 480 hours will be added to their Prior Bank instead of creating a third Current Bank. Sick leave usage will first be drawn from the Current Bank, followed by the Prior Bank and finally the Reserve Bank. All employees must be on the payroll for the entire month to be credited with sick leave.	Granted on 1st of each month, 8 hours per month Cannot use for 90 days Eligible if worked >= 80% of scheduled hours last month 480 hour cap	Yes	Verify at least 3 months of service; Verify Banked Time Balance; Verify Sick Time Bank does not exceed 480 hours	UltiPro Banked Time Earnings and Uses; Employee tenure in position.
100 AFSCME Nonsupervisory	Holiday OTS	Employees will be entitled to the following seven (7) holidays: New Year's Day, Martin Luther King's Birthday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, during which premium time will be paid for time worked as set forth below Time and one half (1.5) will be paid for all hours worked on a holiday in addition to the straight time holiday pay due for a holiday as such. Straight time pay will be paid for all hours worked on an Excused Time day, in addition to the Excused Time pay above. If an employee engaged in six or seven day operations works either the actual calendar holiday or the substitute holiday, he/she will receive the holiday premium, but he/she will not be allowed to pyramid holiday premium for working both days. An employee will be eligible for holiday pay or excused time pay provided he/she has received at least eight (8) hours of pay (exclusive of overtime and sick leave) the workday before and the day after the holiday or excused time day. Provided, however, the employee continues on the payroll through the holiday or excused time day and is otherwise qualified for the holiday or excused time day.	AFSCME COALITION Holiday Taken Pay - REQID= AFSCMEOCAL010 Public and Excused Holidays: 8 Hours Holiday Pay populated to timesheet on the holiday at REG. Supervisors will manually remove the holiday when not applicable via timesheet selection. Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172) Holiday Worked Pay - REQID= AFSCMEOCAL011 Public Holiday: If worked, work time is paid at 1.5 rate, in addition to the holiday pay. Excused Holiday: If worked, work time is paid at 1.0 rate, in addition to the holiday pay. Holiday Removed by Supervisor (CC154): If Remove Holiday Due to Employee Not Eligible for Holiday, if employee works on day where holiday was initially populated, Holiday Worked premium needs to be calculated. If Remove Holiday Due to Supervisor/Timekeeper moving holiday to another day in the pay period, then if employee works on day where holiday was initially populated, treat day as non-holiday as far as pay rules (no holiday worked). Whichever day Supervisor/Timekeeper manually populates holiday override will be treated with Holiday Worked rules if employee works on that moved holiday date. Holiday Roll - REQID= AFSCMEOCAL012 Saturday holiday will be observed on preceding Friday; or Sunday holiday will be on Monday.	Yes	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.
101 Teamsters 214	Overtime	The City has the right to schedule overtime work and to require employees to work mandatory overtime. In any represented unit where overtime is not equalized, overtime work shall be offered starting with senior employee. When there are not enough volunteers, overtime assignments shall be made according to inverse seniority. Employees receive time and one-half (150%) paid to hourly-rated employees for all hours worked over forty (40) in one (1) service week inclusive of a seventh day or a holiday and on a daily basis for all hours worked in excess of an employee's normal work day. Sick time will not count as hours worked. Premium payments shall not be duplicated for the same hours worked.	Overtime - REQID=TEAMSTERS006 Weekly OT - Hours over 40 in a work week are paid at a 1.5 rate. Daily OT - Hours over the employee's scheduled hours in a day are paid at a 1.5 rate. OTS - Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153).	Yes	Verify any time except sick at 40 hours per week or above normal workday; Calculate overtime compensation based on 1.5 normal rate of pay for approved hours worked.	Timecards; Scheduled Hours; Approved standard payrate.
102 Professional & Technical	Regular Pay	N/A	N/A	N/A	N/A	N/A
103 Teamsters 214 (DWSD)	Overtime	Management has the discretion to assign overtime work to employees most capable of performing the necessary work within a classification. Time and one-half (150%) of the basic or hourly rate will be paid to hourly rated employees as follows: 1. All hours worked over forty (40) in one (1) service week; except if such time is worked on a seventh day or a holiday. Overtime hours worked (not to be credited at premium time) in excess of four (4) hours and not exceeding sixteen (16) hours in one (1) service week may be substituted in lieu of an equal amount of an employee's regularly assigned forty (40) hours. 2. Salary Rated Employees - Time and one-half shall be credited or paid to salary employees as follows: a. All hours worked over forty (40) in one service week, except if such time is worked on a seventh day or a holiday. b. Employees shall be entitled to time and one-half for all work on the sixth day if they shall have worked the assigned forty (40) hours in the work week. 3. Premium payments shall not be duplicated for the same hours worked. 4. All overtime paid under this contract shall be computed solely on the basis of time actually worked by the employee. 5. All of the above shall be in accordance with Human Resources Rules.	Overtime - REQID=DWSD - TEAMSTERS006 Weekly OT - Hours over 40 in a work week are paid at a 1.5 rate. - All hours worked in excess of 4 hours and not exceeding 16 hours in 1 service week may be substituted in lieu of an equal amount of an employee's regularly assigned 40 hours. OTS - Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153).	No - CBA specifies rates for salaried employees.	Verify any time except holiday and 7th day at 40 hours per week; Calculate overtime compensation based on 1.5 normal rate of pay for approved hours worked.	Timecards; Approved standard payrate.
104 Professional & Technical	Holiday	Employees will be entitled to the following seven (7) holidays: New Year's Day, Martin Luther King's Birthday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, during which premium time will be paid for time worked as set forth below. Employees will be granted eight (8) hours of "Excused Time" on Good Friday or eight (8) hours on the last scheduled paid day prior to Good Friday, and eight (8) hours of "Excused Time" on the last scheduled paid day before Christmas Day and before New Year's Day and for Veteran's Day, and the day after Thanksgiving. Employees will be paid holiday pay for excused time days, but if employees are required to work on such days, only straight time will be paid for hours worked. Time and one-half (1.5) will be paid for all hours worked on a holiday in addition to the straight time holiday pay due for a holiday as such. Straight time pay will be paid for all hours worked on an Excused time day, in addition to the Excused Time pay above. Premium payments will not be duplicated for the same hours worked. An employee will be eligible for holiday pay or excused time pay provided he/she has received at least eight (8) hours of pay (exclusive of overtime and sick leave) the workday before and the day after the holiday or excused time day. Provided, however, the employee continues on the payroll through the holiday or excused time day and is otherwise qualified for the holiday or excused time day.	Holiday Taken Pay - REQID= APTE010 Public and Excused Holidays: • 8 Hours Holiday Pay populated to timesheet on the holiday at REG. • Supervisors will manually remove the holiday when not applicable via timesheet selection. • Employees on Inactive (I) status in UTA do not receive Holiday Taken Pay (CC172) Holiday Worked Pay - REQID= APTE011 Public Holiday: If worked, work time is paid at 1.5 rate, in addition to the holiday pay. Excused Holiday: If worked, work time is paid at 1.0 rate, in addition to the holiday pay. Holiday Removed by Supervisor (CC154): • If Remove Holiday Due to Employee Not Eligible for Holiday, if employee works on day where holiday was initially populated, Holiday Worked premium needs to be calculated. • If Remove Holiday Due to Supervisor/Timekeeper moving holiday to another day in the pay period, then if employee works on day where holiday was initially populated, treat day as non-holiday as far as pay rules (no holiday worked). Whichever day Supervisor/Timekeeper manually populates holiday override will be treated with Holiday Worked rules if employee works on that moved holiday date. Holiday Roll - REQID= APTE012 Saturday holiday will be observed on preceding Friday; or Sunday holiday will be on Monday.	Yes	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
105 Professional & Technical	Holiday 15x	See Holiday	See Holiday	N/A	Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.	Hours worked; Time cards; Approved standard payrate.
106 AFSCME Nonsupervisory	Medical Opt Out	City employees who are covered under the medical plan of an employer other than the City of Detroit may choose not to enroll in the City's medical plan and may opt out of medical coverage. The Opt-out program provides a \$950 annual payment. Most employees receive \$36.54 bi-weekly; employees paid through PDS system receive a credit of up to \$237.5 in the last payroll check of January, April, July and October.	File sent by BenX - when deductions are sent to payroll. File contains medical deductions, anyone with a \$0 Deduct gets Med Opt out Payment. Manual Import of BenX file.	Yes	Verify employee did not receive medical coverage and the medical opt out payment; Verify annual payment does not exceed \$950	
107 AFSCME Nonsupervisory	Must Use CTime	Employees are given notice on July 1 that any amount in excess of the maximum vacation carryover must be used by September 30. Employees are provided the amount of the must use vacation time on their paystub, from July 1 through September 30.	On 7/1, 16 hours are converted to MUST USE COMP TIME (CC241). Unused balance over 160 hours transfers to Must Use Vacation on 7/1, expires on 10/1	No - CBA does not discuss CTIME or Unpaid Time	Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses;
108 DOT Foreman's	Regular Pay	N/A	N/A	N/A	N/A	N/A
109 Non Union Employees	Overtime	<p>Employees may be required to work in excess of the normal work week by authority of the department director or agency head, except as provided concerning the 16-hour limitation. Emergency sixth day overtime caused by lack of manpower may result in requirement to work overtime.</p> <p>Work in excess of 40 hours per week shall be credited at time and one-half. Where employees do not qualify for premium time on the sixth service day, they shall receive their basic hourly rate. Employees shall receive compensation for the sixth service day only for hours worked. Vacation leave, compensatory time, sick leave, holidays, excused-time holidays, budget-required furlough, or time lost on duty-related injuries shall not be credited as sixth day overtime.</p> <p>All employees paid on a per-hour basis shall receive cash payments for overtime credits. Employees on salary basis shall receive equivalent time off to be known as compensatory time.</p>	<p>(City Non-Exempt Only) Overtime – REQID= - NONEXEMPT006 Weekly OT</p> <ul style="list-style-type: none"> Hours over 40 in a work week are paid at a 1.5 rate. Daily OT Hours worked on the employee's "seventh day" (second day off) are paid at a 1.5 rate. If on flexible work schedule (4 by 10s), then 3rd day off (CC245). Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153). <p>(City - Special Services) Overtime – REQID= - SPECIALSVCS006 Weekly OT</p> <ul style="list-style-type: none"> Hours over 40 worked in a work week are paid at a 1.5 rate. Daily OT Hours worked on the employee's "seventh day" (second day off) are paid at a 1.5 rate. OTS – Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153). <p>(DWSD Non Exempt) Overtime – REQID= - DWSDNEXEMPT006 Weekly OT</p> <ul style="list-style-type: none"> Hours over 40 in a work week are paid at a 1.5 rate. Daily OT None OTS Time outside of schedule (not paid as OT1.5) is paid as OTS (CC153) 	No - CBA discusses 6th service day, whereas Rules discuss 7th day.	N/A	Hours worked; Approved standard payrate.
110 DOT Foreman's	OT Prem AFT	Effective November 10, 2003, employees who work regularly scheduled afternoon shifts shall receive, in addition to their regular pay, a premium of seventy (70¢) per hour for the afternoon shift according to Chapter 13, Article 2, Section 12 of the Municipal Code of the City of Detroit. The afternoon shift shall be any full-time shift commencing at the hour of 11:00 a.m. or between the hours of 11:00 a.m., and 6:59 p.m. in accordance with Chapter 13, Article 2, Section 12, of the Municipal Code of the City of Detroit.	<ul style="list-style-type: none"> We will base what premium to calculate based on scheduled shift start time. If the scheduled start time falls between 11a – 6:59p, and the employee punches in within the same premium zone (timeframe (11a – 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift. If the scheduled start time falls between 11a – 6:59p, and the employee punches in before the shift premium zone start time (11a – 6:59p), then afternoon shift premium is calculated from zone start time until the out punch for that shift. Example: Scheduled 12p – 8p. Employee punches 10:30a – 10p. Employee receives afternoon shift premium from 11a – 10p. If the scheduled start time falls between 11a – 6:59p, and the employee punches in after the same premium zone timeframe (11a – 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift. If the employee is on a flex shift, the flex time period is considered part of the shift premium eligible timeframe. Example: 30 min flex shift and scheduled from 11a – 7p. Employee punches in within the flex period (10:30a) system needs to pay afternoon shift premium from 10:30a until the employee punches out for that shift. <p>No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core.</p> <p>Shift differential will be paid at the rate associated with the shift-premium eligible worked time. Example: WORK/OT1.5 within a zone would pay shift differential at OT1.5 as well.</p>	No - Rules specify additional details on start/stop of premium time frames and UTA/Core	N/A	Hours Worked

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
111 DOT Foreman's	OT Prem NGT	Effective November 10, 2003, employees who work regularly scheduled night shifts shall receive, in addition to their regular pay, a premium of seventy-five cents (75¢) per hour for the night shift according to Chapter 13, Article 2, Section 12 of the Municipal Code of the City of Detroit. The night shift shall be any full-time shift commencing at the hour of 7:00 p.m., or between the hours of 7:00 p.m., and 3:59 a.m. in accordance with Chapter 13, Article 2, Section 12, of the Municipal Code of the City of Detroit.	<ul style="list-style-type: none"> • We will base what premium to calculate based on scheduled shift start time. • If the scheduled start time falls between 7p – 3:59a, and the employee punches in within the same premium zone timeframe (7p – 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. • If the scheduled start time falls between 7p – 3:59a, and the employee punches before the shift premium zone timeframe (7p – 3:59a), then night shift premium is calculated from the zone start time until the out punch for that shift. • If the scheduled start time falls between 7p – 3:59a, and the employee punches in after the same premium zone timeframe (7p – 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. • If the employee is on a flex shift, the flex time period is considered part of the shift premium eligible timeframe. Example: 30 min flex shift and scheduled from 11a – 7p. Employee punches in within the flex period (10:30a) system needs to pay afternoon shift premium from 10:30a until the employee punches out for that shift. <p>No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core.</p> <p>Shift differential will be paid at the rate associated with the shift-premium eligible worked time. Example: WORK/OT1.5 within a zone would pay shift differential at OT1.5 as well.</p>	No - Rules specify additional details on start/stop of premium time frames and UTA/Core	N/A	N/A
112 Service International Super 517	Regular Pay	N/A	N/A	N/A	N/A	N/A
113 DFFA Master Agreement	Overtime	EMS Only: All hours worked in excess of the normal work day or in excess of forty (40) hours in the work week shall be considered overtime. Salary rated employees shall be paid in cash for all overtime at one hundred and fifty percent (150%) of their salary rate calculated on a two thousand eighty (2080) hour year.	<p>Daily Overtime - Any qualifying hours greater than 24 consecutive are paid at WORK/OT1.5</p> <p>Off Day Overtime - Any qualifying hours worked on an unscheduled day are paid at WORK/OT1.5</p> <p>FLSA Overtime Emergency Services - 28-day cycle OT - If > 212 Hours WORK, FIRE OOC, COURTESY RELIEF, UNION BUSINESS (CC281)/REG in cycle, all overtime hours are paid at OT1.5. - BU 4000,4004,4008 (CC169)</p> <p>FLSA Overtime - Non Emergency Services - If > 40 WORK/REG in a Week up to 48 Hours (CC169) - hours over 40 are paid at WORK/REG and at WORK/5 OT - Use JOB CODE to Differentiate from ER Services Group per D. Gibson -</p> <p>fire boat deckhand-mfr 74-30-12</p> <p>fire boat deckhand 74-30-11</p> <p>fire boat operator 74-30-31 (CC169)</p>	No - CBA does not have a daily OT provision.	N/A	Hours worked; Approved standard payrate.
114 Service International Super 517	OT Prem AFT	The afternoon shift will be any full-time shift commencing between the hours of 11:00 A.M. and 6:59 P.M. Employees who work regularly scheduled afternoon shifts will receive, in addition to their regular pay, a premium of twenty-five cents (\$0.25) per hour for the night, if the employee works their entire regularly scheduled afternoon shift.	<ul style="list-style-type: none"> • We will base what premium to calculate based on scheduled shift start time. • If the scheduled start time falls between 11a – 6:59p, and the employee punches in within the same premium zone timeframe (11a – 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift. • If the scheduled start time falls between 11a – 6:59p, and the employee punches in before the shift premium zone start time (11a – 6:59p), then afternoon shift premium is calculated from zone start time until the out punch for that shift. Example: Scheduled 12p – 8p. Employee punches 10:30a – 10p. Employee receives afternoon shift premium from 11a – 10p. • If the scheduled start time falls between 11a – 6:59p, and the employee punches in after the same premium zone timeframe (11a – 6:59p), then afternoon shift premium is calculated from the employee's in punch until they punch out for that shift. • If we had a rare occurrence where employee is assigned two shifts (one afternoon and one evening) and the employee punches in outside of either scheduled premium-eligible zone (taking into account flex when a shift is assigned), do not generate premium at all to push supervisor to adjust scheduled shift to what was truly worked. <p>No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core.</p> <p>Shift differential will be paid at the rate associated with the shift-premium eligible worked time. Example: WORK/OT1.5 within a zone would pay shift differential at OT1.5 as well.</p>	No - Rules specify additional details on start/stop of premium time frames and UTA/Core	N/A	Hours Worked
115 Service International Super 517	Shift Prem NGT	The night shift will be any full-time shift commencing at the hour of 7:00 P.M. or between the hours of 7:00 P.M. and 3:59 A.M. in accordance with Chapter 13, Article 2, Section 12 of the Municipal Code of the City of Detroit. Employees who work regularly scheduled night shifts will receive, in addition to their regular pay, a premium of fifty cents (\$0.50) per hour for the night, if the employee works their entire regularly scheduled night shift.	<ul style="list-style-type: none"> • If the scheduled start time falls between 7p – 3:59a, and the employee punches in within the same premium zone timeframe (7p – 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. • If the scheduled start time falls between 7p – 3:59a, and the employee punches before the shift premium zone timeframe (7p – 3:59a), then night shift premium is calculated from the zone start time until the out punch for that shift. • If the scheduled start time falls between 7p – 3:59a, and the employee punches in after the same premium zone timeframe (7p – 3:59a), then night shift premium is calculated from the employee's in punch to out punch for that shift. • If we had a rare occurrence where employee is assigned two shifts (one afternoon and one evening) and the employee punches in outside of either scheduled premium-eligible zone (taking into account flex when a shift is assigned), do not generate premium at all to push supervisor to adjust scheduled shift to what was truly worked. <p>No shift premium rates are applied in UTA. The shift premium hourly rate is applied and programmed in Core. UTA sends the shift premium hours only to Core.</p>	No - Rules specify timing for eligibility	N/A	N/A
116 Public Attorneys UAW 2211	Regular Pay	N/A	N/A	N/A	N/A	N/A

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
117 Public Attorneys UAW 2211	Holiday	<p>1. Employees will be entitled to the following seven (7) holidays: New Year's Day, Martin Luther King's Birthday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. Employees will be granted eight (8) hours of "Excused Time" on Good Friday, and eight (8) hours of "Excused Time" on Christmas Eve and New Year's Eve and for Veteran's Day, and the day after Thanksgiving.</p> <p>2. Employees will receive eight (8) hours straight time pay for the above mentioned holidays. An employee will be eligible for holiday pay or excused time pay provided he/she has received at least eight (8) hours of pay (exclusive of sick leave) the workday before and the workday after the holiday or excused time day. Provided, however, the employee continues on the payroll through the holiday or excused time day and is otherwise qualified for the holiday or excused time day.</p> <p>3. An employee will be eligible for holiday pay or excused time pay provided he/she has received at least eight (8) hours of pay (exclusive of sick leave) the workday before and the workday after the holiday or excused time day. Provided, however, the employee continues on the payroll through the holiday or excused time day and is otherwise qualified for the holiday or excused time day.</p>	<p>Holiday Taken Pay - REQID= UAWPA003</p> <p>Public Holidays:</p> <ul style="list-style-type: none"> • 8 Hours Holiday Pay populated to timesheet on the holiday at REG. Excused Days: • 8 Hours Excused Time populated to timesheet on the excused day at REG. <p>Employee will have ability to remove holiday pay with unpaid holiday code when appropriate (CC202)</p>	Yes	<p>Verify Holiday Time is for approved holidays by matching approved holidays to pay periods; Verify employee worked before and after holiday; Calculate holiday time at 1.5 pay rate.</p>	Hours worked; Time cards; Approved standard payrate.
118 Public Attorneys UAW 2211	Dept Leave	All employees requesting personal leave days must have prior approval by their immediate supervisor. The maximum number of personal leave days allowed is five (5) per fiscal year. Personal leave days will only be charged against current sick leave. Employees requesting personal leave days who have exhausted all current sick leave will be documented as unpaid time.	<p>DEPARTMENTAL LEAVE CASCADE (CC71):</p> <ul style="list-style-type: none"> • Bucket Order: Sick > Prior Sick > Sick Unpaid <p>DEPT LEAVE – REQID= UAWPA010</p> <p>Department Leave rules (CC127)</p> <ul style="list-style-type: none"> • Limit of 40 hours DEPT LEAVE taken in fiscal year. • Must be taken in half/full day increments. • Hits SICK balances. • Is not limited to the 3 consecutive SICK day rules. 	No - CBA does not discuss prior/unpaid sick time	<p>Verify Banked Time Balance; Verify 5 or less days taken annually.</p>	UltiPro Banked Time Earnings and Uses;
119 Building and Construction Trade Foreman	Regular Pay	will have ONLY exhausted be all charged current against sick leave current will sick be leave. documented Employees as unpaid requesting time. p	N/A	N/A	N/A	N/A
120 Building and Construction Trade Foreman	Current Sick	All employees who have completed three (3) months of continuous service will be granted one (1) day of sick leave for every service month in which they have worked 80% of their scheduled hours, not to exceed twelve (12) sick leave days in any one fiscal year. With respect to sick leave accrual, Employees have the following, as applicable based on an individual Employee's accrued time: 1) A Reserve Bank that consists of all reserve sick leave hours accrued on or before July 18, 2012, less any hours used from the Reserve Bank after July 18, 2012. The award of reserve sick days was eliminated as of July 18, 2012, 2) A Prior Bank that consists of any sick leave hours accrued on or before April 30, 2014. Additional accruals into the Prior Bank will be frozen as of April 30, 2014, and 3) A Current Bank that will consist of any sick leave hours accrued on or after May 1, 2014. Current Banks will be capped at 480 hours, with no additional accrual unless the balance falls below 480 hours, and any accrual thereafter will not exceed the 480 hour cap. For Employees on the personnel payroll system (PPS), Current sick leave hours up to 480 hours will be added to their Prior Bank instead of creating a third Current Bank. Sick leave usage will first be drawn from the Current Bank, followed by the Prior Bank and finally the Reserve Bank. All employees must be on the payroll for the entire month to be credited with sick leave. Sick leave may not be granted in anticipation of future service. Sick leave balances will be expressed in terms of hours and will be posted on the employees check stub.	<p>SICK CASCADES: Entered Time Code is SICK</p> <ul style="list-style-type: none"> • Bucket Order: Sick > Prior Sick > Reserved Sick > Sick Unpaid <p>Accrual Earnings – REQID=BCT023</p> <p>Sick</p> <ul style="list-style-type: none"> • Granted on 1st of each month • 8 hours per month • Cannot use for 90 days • Eligible if worked >= 80% of scheduled hours last month • 480 hour cap 	No - Rules do not discuss "Current Bank" like CBA	<p>Verify at least 3 months of service; Verify Banked Time Balance; Verify Sick Time Bank does not exceed 480 hours</p>	UltiPro Banked Time Earnings and Uses; Employee tenure in position.
121 Building and Construction Trade Foreman	Sick	See Current Sick	See Current Sick	N/A	<p>Verify at least 3 months of service; Verify Banked Time Balance; Verify Sick Time Bank does not exceed 480 hours</p>	UltiPro Banked Time Earnings and Uses; Employee tenure in position.
122 Professional Construction Inspectors DWSD	Regular Pay	N/A	N/A	N/A	N/A	N/A

Collective Bargaining Unit	Earning Category	Collective Bargaining Provision	Consolidated Requirement by Calc Rules	CBA / Business Rule Match	Sample Transaction Test	Documents Needed (Sample Transaction Test)
123 Professional Construction Inspectors DWSD	Vacation Time	<p>Employees inducted during the course of the fiscal year shall not be eligible for vacation leave without deduction of pay until they shall have earned at least one thousand (1000) hours of paid time, exclusive of overtime or premium time, and until they have attained a status as DWSD employees for at least six (6) months. When employees qualify as stated above, they shall be entitled to five (5) days of vacation leave. Once employees have earned at least sixteen hundred (1600) hours of paid time, exclusive of overtime, and have attained status as employees for at least twelve (12) months, they are entitled to five (5) additional vacation days. In order that an employee's time may be computed on a fiscal year basis, on the July 1st following his first year anniversary date of employment, the employee will be entitled to a prorated vacation leave computed by multiplying the number of months remaining from the anniversary date, to the end of the fiscal year by 9.3 percent of ten (10) days and rounding the product to the nearest whole number. Thereafter, his vacation shall be computed on a fiscal year basis.</p> <p>See agreement for employees hired prior to 2/11/2010.</p> <p>Terms of Service - Vacation Earned for employees hired after 2/11/2010:</p> <p>Less than 6 months - None</p> <p>6 Months through 5 years - 5 days</p> <p>6 years - 6 days</p> <p>7 years - 7 days</p> <p>8 years - 8 days</p> <p>9 years - 9 days</p> <p>10-12 years - 12 days</p> <p>13 years - 13 days</p> <p>14 years - 14 days</p> <p>15 years or more - 15 days</p> <p>Rate during vacation: employees will be paid their current base rate while on vacation. Employees with multiple classifications shall be paid an average current rate of pay computed from the ratio of time worked in each classification over the fiscal year immediately preceding such vacation.</p> <p>Employees will have two (2) vacation days converted into "Prior 'C' Time."</p>	<p>Time VACATION CASCADE: Entered Time Code is Vacation</p> <ul style="list-style-type: none"> Bucket Order: Must Use Vacation > Vacation > Unpaid Time Vacation - Hired before 2/11/2010 Granted when reach 1600 hours worked in fiscal year Prorated on 7/1 if employee does not reach 1600 hours Proration = Count of eligible months (160 hours worked) x .083 x years of service Based on service - Full fiscal years (CC150) - 0 - 6 months - No vacation; 6 months - 40 hours; 1 year - Additional 40 hours; 2 years - 80 hours; 6 years - 88 hours; 7 years - 96 hours; 8 years - 104 hours; 9 years - 112 hours; 10-12 years - 136 hours; 13 years - 144 hours; 14 years - 152 hours; 15 years - 160 hours Unused balance (over 320) goes to Must use Comp Time first (16 hours), expires 6/30 - this is still pending decision Unused balance after Must Use Comp time transfer goes to Must Use Vacation on 7/1, expires on 10/1 <p>Vacation - Hired on or after 2/11/2010</p> <ul style="list-style-type: none"> Granted when reach 1600 hours worked in fiscal year Prorated on 7/1 if employee does not reach 1600 hours Proration = Count of eligible months (160 hours worked) x .083 x years of service New hires get 40 hours at 6 months and 1000 hours worked (PAID TIME), then prorated next 7/1. Based on service - 2-5 years - 40 hours; 6 years - 48 hours; 7 years - 56 hours; 8 years - 64 hours; 9 years - 72 hours; 10-12 years - 96 hours; 13 years - 104 hours; 14 years - 112 hours; 15 years - 120 hours Unused balance (over 320) goes to Must Use Comp Time first (16 hours), expires 6/30 - this is still pending decision Unused balance after Must Use Comp time transfer goes to Must Use Vacation on 7/1, expires on 10/1 <p>Bonus Vacation (cc228) - Balance minimum requirements include PRIOR SICK (CC244)</p> <p>Bonus Vacation 50 & 25 - days will be accrued based upon sick leave usage in the previous fiscal year.</p> <p>NOTE: There is no future granting of bonus vacation.</p>	No - CBA indicates some leave at 1000 hours and Rules state 1600. Total vacation time by time served is different & Rules discuss Bonus Vacation	Verify 1,000 hours of regular time and 6 months of employment; Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Tenure in Division.
124 Professional Construction Inspectors DWSD	Current Sick	<p>All employees hired prior to 2/11/2010, who shall have completed three (3) months of continuous service shall be granted one (1) day of sick leave for every service month in which they have worked eighty percent (80) of their scheduled hours, not to exceed twelve (12) sick leave days in any one fiscal year. Those employees hired on or after 2/11/2010 who shall have completed three (3) months of continuous service shall be granted one (1) day of sick leave for every service month in which they have worked 80% of their scheduled hours, not to exceed ten (10) sick leave days in any one fiscal year. Sick leave earned after 7/1/1971, may accumulate without limitation. These days shall be known as current sick leave and shall be kept in the Current Sick Leave Bank. All employees must be on the payroll for the entire month to be eligible for sick leave.</p>	<ul style="list-style-type: none"> Granted on 1st of each month 8 hours per month Max accrual of 96 per year if hired before 2/11/2010, 80 hours if hired on or after 2/11/2010 Cannot use for 90 days Eligible if worked >= 80% of scheduled hours last month No cap 	Yes	Verify at least 3 months of service; Verify Banked Time Balance;	UltiPro Banked Time Earnings and Uses; Employee tenure in position.
125 AFSCME Nonsupervisory	Paid Grace Time	Unknown - appears to be (less than \$1 of pay)	Unknown - appears to be (less than \$1 of pay)	Yes	N/A	N/A
126 Senior Accountants Analysts & Appraisers	Regular Pay	N/A	N/A	N/A	N/A	N/A
127 Senior Accountants Analysts & Appraisers	Vacation Time	<p>Employees inducted during the course of the fiscal year will not be eligible for vacation leave without deduction of pay until they will have earned at least one thousand (1000) hours of paid time, exclusive of overtime or premium time, and until they have attained a status as City employees for a least six (6) months. When employees qualify, as above stated, they will be entitled to five (5) days of vacation leave. Once employees have earned at least sixteen hundred (1600) hours of paid time, exclusive of overtime, and have attained status as employees for at least twelve (12) months, they are entitled to five (5) additional vacation days. In order that an employee's time may be computed on a fiscal year basis, on the July 1st following his first year anniversary date of employment, the employee will be entitled to a prorated vacation leave, computed by multiplying the number of months remaining from the anniversary date, to the end of the fiscal year by 8.3 percent often (10) days and rounding the product to the nearest whole number. Thereafter, his vacation will be computed on a fiscal year basis. The City reserves the right to make changes to the vacation selection process. Employees hired on or after the effective date of this Agreement, will not be eligible for vacation leave without deduction of pay until they will have earned at least one thousand (1000) hours of paid time, exclusive of overtime or premium time, and until they have attained status as City employees for a least six (6) months.</p> <p>Years Worked - Vacation Days</p> <p>0-6 months - No Vacation</p> <p>6 months - 5 days</p> <p>1 year - Additional 5 days</p> <p>2 through 5 years - 10 days</p> <p>6 years - 11 days</p> <p>7 years - 12 days</p> <p>8 years - 13 days</p> <p>9 years - 14 days</p> <p>10 through 12 years - 17 days</p> <p>13 years - 18 days</p> <p>14 years - 19 days</p> <p>15 years or more - 20 days</p>	<p>VACATION CASCADES: Entered Time Code is Vacation</p> <ul style="list-style-type: none"> Bucket Order: Must Use Vacation > Vacation > Unpaid Time Vacation - Eliminating 2 tier vacation accrual (CC298) Granted when reach 1600 hours worked in fiscal year Prorated on 7/1 if employee does not reach 1600 hours Proration = Count of eligible months (160 hours worked) x .083 x years of service New hires are prorated on 2nd 7/1. Based on service - Full fiscal years (CC150) - 0 - 6 months - No vacation; 6 months (1000 hours) - 40 hours; 1 year (1600 hours) - Additional 40 hours; 2-5 years - 80 hours; 6 years - 88 hours; 7 years - 96 hours; 8 years - 104 hours; 9 years - 112 hours; 10-12 years - 136 hours; 13 years - 144 hours; 14 years - 152 hours; 15 years - 160 hours On 7/1, 16 hours are converted to MUST USE COMP TIME (CC241). Unused balance over 160 hours transfers to Must Use Vacation on 7/1, expires on 10/1 Vacation 	No - CBA indicates some leave at 1000 hours and Rules state 1600. Total vacation time by time served is different.	Verify 1,000 hours of regular time and 6 months of employment; Verify Banked Time Balance	UltiPro Banked Time Earnings and Uses; Tenure in Division.
128 Elected Officials	Semi Monthly Pa	N/A	N/A	N/A	N/A	N/A
129 Long Term Disability	LTD Payment	N/A - Benefits paid out under insurance	N/A - Benefits paid out under insurance	Yes	N/A	N/A



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TO: Laura Goodspeed, Auditor General

FROM: Tanya Stoudemire, Chief Financial Officer
Denise Starr, Human Resources Director

DATE: December 18, 2025

RE: **Citywide Payroll Performance Audit Response Letter (7/1/21-6/30-23)**

On behalf of the City of Detroit, we appreciate the opportunity to review Stout's preliminary payroll audit findings in advance of the upcoming presentation to City Council. We value the Office of the Auditor General's role in promoting transparency, accountability, and strong stewardship of public resources.

At all times, the City of Detroit's priority, through the Office of the Chief Financial Officer and the Human Resources Department, remains unchanged: ensuring that every employee is paid accurately, timely, and in full compliance with applicable collective bargaining agreements, City ordinances, Charter provisions, Finance Directives, and governing law. This responsibility informs the design, operation, and ongoing evaluation of payroll processes and internal controls across the Office of the Chief Financial Officer and the Human Resources Department.

Given the importance of this work, and the significant public investment in this multi-year engagement, the City believes it is essential that the findings ultimately presented to City leadership and the public be grounded in a complete, accurate, and fully contextualized understanding of City operations.

At this stage, the City notes that the latest Stout draft report does not detail all of the underlying data, employee-level detail, or analytical support necessary for the City to fully evaluate the basis for certain conclusions. As a result, we find ourselves responding to some of the narrative statements without the benefit of reviewing the specific audit evidence from which those conclusions were drawn. This dynamic requires the City to infer context, reverse engineer responses and limits precision, particularly given the multi-year scope of the audit period.

Throughout the engagement, the City devoted considerable time, staff resources, and subject-matter expertise to supporting Stout's work. This included providing access to UKG Business Intelligence tools, conducting multiple system walkthroughs, sharing job aids, developing and delivering custom reports, and repeatedly explaining payroll logic, contractual obligations, and applicable regulatory frameworks. Despite this extensive collaboration, portions of the draft findings appear to reflect misunderstandings of core payroll concepts or do not fully account for the City's governing framework and operational realities.

City payroll operates within a structured and legally binding environment that includes collective bargaining agreements, City ordinances, Charter provisions, Finance Directives, and established past practice, a recognized principle of labor law. These authorities define how payroll must function. Inaccuracies regarding fundamental structural facts, such as the number of collective bargaining

agreements, raise concern as to how other conclusions may have been formed. All relevant governing documents were made available and discussed throughout the lengthy engagement.

Several of Stout's draft observations appear to stem from a misunderstanding of retroactive pay processing, multi-year contract settlements, and system behaviors that are typical in large public-sector payroll environments. Aggregate figures that reflect large numbers of hours or transactions often represent legitimate retroactive adjustments resulting from collectively bargained rate changes spanning multiple years, rather than payroll errors. These dynamics were explained on numerous occasions, including live demonstrations of how UKG calculates and displays retroactivity.

The audit also spans a lengthy period during which payroll processes, system functionality, collective bargaining agreements, internal controls, staffing, and employee behavior evolved significantly. Some statements in the draft appear to treat early-period conditions as reflective of current operations, without acknowledgment of documented improvements and corrective actions implemented over time. This lack of temporal distinction risks overstating unresolved issues while understating remediation efforts shared during the engagement.

In addition, certain draft characterizations appear to conflate payroll processing systems with internal oversight and quality-assurance tools, such as checklists and Smartsheets. These tools do not calculate or generate pay; rather, they serve as shared governance mechanisms designed to reinforce compliance, accountability, and consistency. Their characterization as sources of inconsistency, when they were specifically designed as tools to aid in the internal audit process that occurs with every payroll, does not accurately reflect their purpose or use.

The residents of Detroit have invested significant public resources in the Stout engagement on behalf of the Auditor General's Office, with the expectation that the final report will accurately reflect operational realities, withstand scrutiny, and demonstrate an informed understanding of municipal payroll obligations. This accuracy is essential not only for City leadership and Council, but also for the more than 10,000 employees whose livelihoods depend on precise and lawful payroll practices.

The City remains committed to continuous improvement and welcomes continued dialogue to ensure that the final report presented to City Council is complete, fair, and fundamentally sound. We value the collaborative relationship with the Office of the Auditor General and appreciate the opportunity to provide this response. We trust that the final report will appropriately reflect both the complexity of the City's payroll environment and the progress achieved during the audit period.

Respectfully,

Tanya Stoudemire



Chief Financial Officer
City of Detroit

Denise A. Starr



Director of Human Resources
City of Detroit

OFFICE OF THE AUDITOR GENERAL
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Consolidated Responses and Action Plan

Table 1: Summary of Observations & Recommendations regarding Manual Pay Processes		STOUT Recommendations OCFO ACTION PLAN							
#	Manual Pay Process	Issue/Effect	Stout Recommendations	Paragraph Reference	Management Response as of 12/18/25		Resp Dept	Contact Person	Contact Person Info.
1	DPD & DDOT Time and Attendance Import	Increased risk of time records getting deleted or changed on import.	Integrate DPD and DDOT time and attendance systems into UltiPro in a manner that would not require manual transformation and import of hours worked.	28	Time files are prepared for each of the 5 pay groups and imported into the payroll system. Time & attendance is a separate component of UKG and industry standards support "Stand Alone" or "Integrated" timekeeping systems. Due to the type of employees at the city (i.e. TEO's/bus drivers), time is captured via the Haustus system and functioning as designed. Controls are in place to validate the total hours being imported and processed. Adjustments are made if needed to ensure payroll accuracy and an audit trail is available to validate changes. No action required				
2	Lump Sum Payments	Increased risk of payments not matching accumulated benefits.	Integrate employee separation into UltiPro and program so that lump sum payments are made based on system rules and requirements.	29	The City has taken a due diligence approach requiring an audit of all lump sum payouts to ensure accuracy before processing to mitigate the risk of payments not matching accumulated benefits. No action required				
3	Retroactive Adjustments 336/Hours Adjustment	Requires additional resources from payroll to verify adjusted payments.	Create consequences if time reporting procedures are not followed.	30-31	Responsible department staff makes required time adjustments in the Time and Attendance system to ensure employees are accurately paid. The Payroll Team implemented additional reviews and checks in place and takes a proactive approach reviewing the 336 adjustments prior to payroll processing to ensure accurate and approved hours are processed for payroll. No action required				
4	336 Overtime Adjustments	OT Policies not documented in CBA. Requires additional resources from payroll to verify adjusted payments.	Negotiate & memorialize a formal overtime policy with appropriate firefighting collective bargaining unit that makes it clear how OT is compensated.	32-33	Overtime compensation is governed by applicable federal and state regulations (including, for example, the Fair Labor Standards Act) in conjunction with collectively bargained provisions and established past practice. Contract negotiations with DFFA will commence in Q3 of FY26, and existing practices are currently applied consistent with these requirements. Action: The City will seek opportunities, where appropriate, to provide additional clarity regarding overtime within the applicable governing framework.		Labor Relations	Valerie Colbert	
5	336 Time Outside of Shifts	Policies are not documented	Negotiate & memorialize a formal overtime policy with appropriate firefighting collective bargaining unit that makes it clear how OT is compensated.	34	Action: While it is not typical for every payroll function to be expressly detailed within a collective bargaining agreement, the City will seek, where appropriate, to memorialize in greater detail contractual provisions that have a direct impact on employee pay within the applicable governing framework.		Labor Relations	Valerie Colbert	
6	Manual Adjustments and Overrides	Increased risk of error (Manual correction of Annuity Deductions)	The City should create a policy where manual overrides to the time system are periodically reviewed and categorized as to the need for the override. Policies & procedures should then be updated.	35	City policy allows an additional benefit for employees retiring to elect additional lump sum deductions to the max 457 plan amount. In 2025 to date, eleven employees elected to maximize their 457(b) deduction as a portion of their Lump Sum Payout for Benefit hours (Vacation, Sick, Comp Time, etc.) due to separation/retirement of employment. A process is in place to receive the approved employee request from Human Resources. Payroll updates the employees contribution deduction for the period their lump sum payment is processed. All entries are verified for accuracy before payroll processing is finalized. Zero errors occurred with this process. No action required				
7	Manual Verifications	Limited documentation to support manual adjustments	Notes of review items should be memorialized in an electronic record keeping system that can be accessed by the entire team. These notes should be periodically reviewed and categorized to facilitate analysis of opportunities for system and/or process improvements.	36	During the payroll pre-check process (before payroll is finalized) an additional proactive review is performed by utilizing a separate list of expected totals for certain earning codes to further validate totals. This process is done in a timely manner as additional validation. Payroll staff supporting the processing of payroll validate different earnings to expedite the process. The city makes the extra effort or additional validates to help ensure accurate payroll. All supporting upload files are saved on Payroll Share drive for reference. NO ACTION - Requesting to remove this finding.			N/A	

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Table 2: Summary of Observations & Recommendations of Analysis of all Relevant Period Payroll Transactions								
#	Payroll Analysis	Analysis Result	Stout Recommendations	Paragraph Reference	Resp Dept		Contact Person Info.	
8	Confirmation that employees were only paid for periods of active employment.	Employees received Regular Pay after employment ended.		68-76	<p>Documentation provided for the 71 employees contained in the sample. (34) employees received retro payments due to the following reasons: (58 Employees) 81% - Related to Prior Period Adjustments including retroactive rate changes and hours due to employees for prior pay periods and grievance awards (2) 2% - Payments were Voided & Reversed (6) 9% Related to late entry of Termination dates by Police HR Initially, when Police payroll went live with UltiPro, there may of been a delay with entry of employee terminations due to a understanding of how terminations were to be processed. Entry of timely terminations have greatly improved since the go live in October, 2022 and understanding of Future dating of terminations. (6) 8% - Future research needed Records reviewed had supporting documentation & No errors were identified.</p> <p>Employees record can show being paid more than 80 hours in a pay period. This is due to the UKG retro adjustment process which shows the inclusion of prior period earnings for approved time worked. Documentation provided for the All Records reviewed had supporting documentation & no errors were identified.</p> <p>Action required: Migrate DPD Sworn into the Time & Attendance system. DPD Nonsworn migrated 5/12/25.</p>		Payroll & HR	Pamela Semaan, Payroll Benn Bukovac, HR
9	Confirmation that employees are not compensated for both Regular Pay and Paid Time Off	Employees were frequently compensated for more than 80 hours within a bi-weekly pay period excluding overtime.	Develop processes and controls to prevent payments for compensation above 80 hours in a pay period for certain earning categories. To the extent and override of these controls is needed. Ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements.	77-80	<p>Employees record can show being paid more than 80 hours in a pay period. This is due to the UKG retro adjustment process which shows the inclusion of prior period earnings for approved time worked. In addition, emergency pay cards are processed for approved prior period time worked are included in the next regular pay period.</p> <p>Documentation provided for the All Records reviewed had supporting documentation & no errors were identified.</p> <p>No action required</p>			
10	Confirmation that shift premiums were not paid in excess of hours worked.	Employees were commonly paid for shift premium in excess of hours worked.	Develop processes and controls to prevent payments of shift premiums hours in excess of hours worked. To the extent an override of these controls is needed, ensure clear explanation & documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements.	81-86	<p>Employees are paid based on the approved hours worked which may include time outside of the shift. UTA records and tracks all punches and supervisor edits. System controls are in place to ensure shift premium is paid only on the eligible hours worked. If the supervisor approves time outside of the employees shift, the employee will be paid the applicable time and hours. The payroll register reflects what the employee was paid. Management welcomes the opportunity to review the specific concerns and address accordingly.</p> <p>Action: No action</p>			

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#	Payroll Analysis	Analysis Result	Stout Recommendations	Paragraph Reference	Consolidated Responses and Action Plan	Resp Dept	Contact Person	Contact Person Info.
11	Identification of employees who received multiple net cash disbursements in a pay run	The city has issued more than one payment to certain employees during a single pay period. Human Resources does not always enter project codes correctly resulting in a limitation in the use of UltiPro Payroll Reports.	Develop processes and controls to limit payroll transactions to one payment per pay period where possible. To the extent an override of these controls is needed, ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements. Human Resources should enter project codes for payments unrelated to time and attendance such as uniform allowance correctly into the system.	87-92	Employee number of payroll transactions are based on the applicable hours worked, deductions and net pay. In regards to the financial reporting employees may show multiple transactions if their expense is allocated to more than one cost center or department. No action needed			
12	Determination of the frequency and value of supplemental pay runs by department	The use of supplemental payroll decreased between calendar years 2021 and 2022 but not 2023.	Create consequences if time reporting procedures including necessary inputs from Human Resources are not followed/provided. For example, disciplinary action for employees and supervisors who do not follow procedures. These might include formal warnings, performance improvement plan actions, suspension and/or discharge.	93-101	The Supplemental Pay process is in place to compensate employees who did not receive the pay expected such as missed hours if the criteria is met as described in the payroll policy. Employees must be paid for time worked and most large organizations have some type of correction/supplemental process to rectify employee pay. The Supplemental pay process frequency went from a weekly event to a bi-weekly reducing operational expenses for the city. For Calendar Year 2021, Supplemental Payments were 2.8% of total payments processed. For Calendar Years 2022 & 2023, Supplemental payments were less than 1% of total payments process, showing a positive decrease in supplemental payments. Effective 10/07/2022, the Police employee population transitioned to the UltiPro Payroll System increasing supplemental payments. Action: Management will continue to work with employees and supervisors to help ensure time is reviewed, approved and recorded on time and accurately.	HR & Payroll	Pamela Semaan	

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Table 3: Summary of Observations & Recommendations regarding Payroll Transaction Sample Testing								
#	Observation	Effect	Stout Recommendations	Paragraph Reference		Resp Dept	Contact Person	Contact Person Info.
13	Nearly 1/3 of payroll transactions tested had one or more elements of unsupported pay.	City payroll may not be administered properly for a substantial amount of transactions	The City's Labor Relations should review the highlighted transactions in this report and provide input where compensation paid to City employees was administered as agreed in CBA's. For any transaction where compensation was not administered consistently with Labor Relations interpretations, the City should update its policies & procedures, including specific processes in its payroll system to ensure payroll is administered as bargained.	102-105	Most rules and regulations governing employee pay, hours of work, accrual and use of paid time off, overtime, and methods of payment are established in the Detroit City Code (i.e., ordinances). Action: Updates to reflect current practices or to further clarify existing requirements may require amendments to the City Code and/or revisions to applicable collective bargaining agreements.	HR, Law, Labor Relations	Kimberly Hall Wagner Valerie Colbert	
14	Payment of Overtime without any hours recorded for overtime (Spread Time)	Potential overpayment of overtime.	Review business rules for how overtime payments are made. Create a separate classification of earning codes for payments unrelated to hours worked during current pay period.	105-106	Action: Management will review the rules and configuration when updating the ATU contract.	DDOT/Labor Relations/HR	Dr. Jordan Bani	
15	Payment of Overtime 2x instead of Holiday Pay	Potential overpayment of overtime.	Review the circumstances that lead to incorrect time classification and update policies and procedures if needed. This might involve additional employee and/or supervisor education, review of manual overrides and/or system controls on verifying this type of pay.	105	Management would like to review the source of the findings. There are some contracts that require overtime pay after 8 hours worked without having a 40 hour per week requirement. Action: Review detail to provide an updated response	Payroll/HR/Labor Relations	Kimberly Hall Wagner/Pamela Semaan Valerie Colbert	
16	Payment of Spread time not reported	Employee paid incorrectly.	DDOT should update its HASTUS system to allow for better transparency in supporting compensation paid. This should include both the retrieval of hours worked, hours paid and classification for hours compensated above hours worked.	106	Action: Management will review the Hastus time files to ensure accuracy of the retrieved hours paid and time classification.	DDOT/Labor Relations/HR	Jordan Bani Pamela Semaan Kimberly Hall Wagner Joseph Shine	
17	Payment of Incentive Bonus not supported	Bonus paid without verification of meeting necessary criteria.	DDOT should align its criteria for paying incentive bonuses with that in the CBA.	107	The Attendance incentive criteria was renegotiated during the November 2025 bargaining contract and is in process of being updated for the period beginning January 1, 2026. Action: programming of Hastus for incentive program	DDOT/Payroll/HR	Jordan Bani Pamela Semaan Kimberly Hall Wagner Joseph Shine	
18	Holiday Pay Rates not correctly applied	Employee paid incorrectly.	Review business rules for applying holiday pay rates. The City should also identify opportunities to update its processes to remove the reliance on manual overrides and adjustments. Where manual processes are needed, these should be updated to require additional controls to ensure correct compensation is paid and the reasons for the override are categorized to allow for review and consideration of system enhancements.	109	Employees are paid based on the UKG bargaining rules calculation. Action: Management request the detail and will review and take appropriate action as required.	HR/Labor Relations/Payroll	Valerie Colbert/Pamela Semaan	
19	Payments for Holiday Pay are inconsistent with terms contained in CBAs.		Following review from Labor Relations, the City should consider a memorandum of understanding, or other written clarification, as to how Holiday Pay should be administered including defining "Work Day" and clarifying what is needed to be worked before and after the approved holiday to be eligible for this type of compensation.	109	An email is distributed to city employees via email that outlines the requirements to receive holiday pay. Action: Management will continue to review the holiday communication and update as needed.	Payroll	Pamela Semaan	

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Table 4: Summary of Other Payroll Observations & Recommendations		STOUT Recommendations OCFO ACTION PLAN							
#	Observation	Effect	Stout Recommendations	Paragraph Reference			Resp Dept	Contact Person	Contact Person Info.
20	The OCFO has limited unresolved prior audit	Increased risk of incorrect payroll and/or financial reporting.		114	The Detroit Transit Corp is a component unit and not included in this scope. The Fire Department finding relating to the financial statement accruals. Compensated absence calculations are reviewed and audited on an annual basis and proper reserves are presented in the financial statement.				
21	Supporting documentation for payroll compensation is not always readily available or transparent.	City cannot timely support payroll transactions	The City should develop policies and procedures that would allow it to better retrieve information from its payroll system & support compensation. This should include revisiting reporting functionality, individual roles and responsibilities and document archiving. Specifically City should take the following actions: <ol style="list-style-type: none"> 1. Limit the number of manual transactions that require specialized information to report. 2. Create an index of available payroll reports that includes the intended use of the report, the data attributes returned and customizable parameters (such as date, dept, etc.) 3. Provide specific roles and responsibilities to the maintenance and retrieval of payroll records. 4. Create a running archive of reports, and other information that might be difficult to retrieve such as the UltiPro Payroll Reports and retroactive adjustments. 	43-45	All payroll reports requested by the consultant were provided, and City staff conducted <u>multiple</u> system walkthroughs, provided navigation assistance, created job aids, and direct training on UKG (UltiPro) payroll processing and reporting to support the audit. Where standard reports were deemed insufficient, custom reports were developed and furnished. UKG has comprehensive reporting tools, including a catalog of standard payroll reports. The City also maintains a Payroll Processing Checklist identifying the specific reports used at each stage of payroll to validate accuracy and completeness. UKG also offers formal training resources, including Business Intelligence and custom reporting, which were identified and explained to Stout. Given the volume and evolving nature of reportable data fields within UKG, creating a static index of all data attributes would be impractical and of limited value absent defined reporting requirements. The City's existing controls, reporting framework, and training support exceed standard audit support expectations. Accordingly, the recommendation does not reflect the controls already in place or the extensive information and assistance provided during the audit.				
22	Payroll inquiry reporting does not allow for categorization of issue including identification or incorrect systemic processes	Payroll inquiry reporting allows for limited process improvement.	Develop policies and procedures designed to monitor Cherwell inquiries for related inquiries and/or opportunities for payroll system improvement. This should include the incorporation of additional issue and resolution categorization that can be used to monitor and analyze inquiries, creation of roles and responsibilities and procedures for the review and implementation of new payroll processes.	46-57	Payroll leverages the City's existing Cherwell platform to manage and track inquiries in a cost-effective manner and to support continuous process improvement. Cherwell provides robust ticketing and reporting capabilities, including the ability to reference prior inquiries and track staff response and resolution times. The platform is also used Citywide by departments such as DoIT, ERP, Human Resources, and Treasury, allowing for integrated tracking, consistency, and efficient use of existing City resources.				
23	Pay rate discrepancies between CORE & UltiPro	Employee Overpaid	Develop a reconciliation process for the pay rates in CORE and those in UTA for each employee each pay period. To facilitate such reconciliation, consider making pay rate changes effective only at the beginning of a pay period.	117-121	Action #1 Bi-Weekly Pay Rate Verification Process: COMPLETED Prior to each payroll processing cycle, the Payroll and HRIS teams extract pay rate reports from both CORE (the City's HR system) and UTA (the timekeeping/payroll system) for all active employees. Pay rates from the two systems are compared, and any discrepancies are identified and documented. All variances are investigated and resolved before payroll is processed, with corrections made in the appropriate system and supporting documentation retained. Documentation includes the employee name and ID, CORE pay rate, UTA pay rate, variance amount, investigation notes, resolution, and date of correction. To support a sustainable, long-term solution, the City will evaluate opportunities to further automate pay rate validation controls. Action #2 Long-Term Control Enhancements: IN PROCESS The City will submit a service request to UKG to enhance HR CORE data analytics functionality to include UTA pay rate fields within available reporting options, supporting automated exception alerts to notify HRIS and Payroll when pay rate mismatches occur for timely resolution. The City will also develop an analytics dashboard to automatically compare CORE and UTA pay rates for all employees and flag discrepancies for review and will work with UKG to assess enhancements to the automated interface between CORE and UTA to improve synchronization of pay rate data either in real time or through scheduled daily updates. These actions are expected to address the audit finding and further strengthen internal controls over compensation data integrity.		HR/Payroll	Melanie Williams/Pamela Semaan	



Stout Risius Ross

City of Detroit, Michigan

Payroll Performance Audit – Response Report

January 30, 2026

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I. BACKGROUND

1. In 2023, Stout Risius Ross (“Stout”) was awarded a contract by the City of Detroit, Michigan’s (“City”) Office of the Auditor General (“OAG”) to verify the accuracy and consistency of the City’s payroll administration across its departments for the period July 1, 2021 through June 30, 2023 (“Relevant Period”) (the “Audit” or “Engagement”).
2. On November 5, 2025, Stout submitted a draft second interim report regarding its observations and recommendations of payroll processing across all City departments in connection with the Audit (“Citywide Report”). The Citywide Report included four main observations regarding the City’s manual payroll processes, analysis of payroll transactions, payroll transaction testing, and other observations.
3. On December 18, 2025, the City’s Office of the Chief Financial Officer (“OCFO”) and Human Resources Department (“HR”) issued a joint letter (“Response Letter”) with an accompanying action plan in response to Stout’s Citywide Report recommendations (“Action Plan”).

II. RESPONSE LETTER

4. The Response Letter criticizes the following aspects of the Citywide Report.
 - a. “The latest [Citywide Report] does not detail all of the underlying data, employee-level detail, or analytical support necessary for the City to fully evaluate the basis for certain conclusions” (“Failure to Provide Supporting Documentation”).¹ Therefore, the OCFO and HR claim limitations on their ability to respond to Stout’s observations.
 - b. Stout misunderstands core payroll concepts and does not fully account for the City’s governing framework and operational realities (“Payroll Concepts, Governing Framework and Operational Reality”). To support this, the OCFO and HR state that “inaccuracies regarding the fundamental structural facts, such as the number of collective bargaining agreements, raise concern as to how other conclusions may have been formed.”²
 - c. “Several of Stout’s draft observations appear to stem from a misunderstanding of retroactive pay processing, multi-year contract settlements, and system

¹ Response Letter, pg. 1.

² Response Letter, pgs. 1-2.

behaviors that are typical in large public-sector payroll environments” (“Large Public-Sector Payroll Environments”).³

- d. “Some statements in the [Citywide Report] appear to treat early-period conditions reflective of current observations, without acknowledgement of documented improvements and corrective actions implemented over time.”⁴ (“Evolution of Payroll Processes”)
- e. “Certain [Citywide Report] characterizations appear to conflate payroll processing systems with internal oversight and quality-assurance tools, such as checklists and Smartsheets. Their Characterization as sources of inconsistency, when they were specifically designed as tools to aid in the internal audit process that occurs with every payroll, does not accurately reflect their purpose or use.”⁵ (“Conflation of Payroll Processing Systems With Internal Oversight”)

A. FACTUAL INACCURACIES IN RESPONSE LETTER

- 5. The assertions in the Response Letter were inconsistent with the documented chain of events established throughout the Audit. Most notably, the Response Letter omits that draft findings were first shared with the OCFO on June 17, 2025, in both written form and orally, through a virtual meeting as an end-of-fieldwork conference (the “End-of-Fieldwork Conference”).⁶ Stout communicated to the OCFO and HR that it hoped to incorporate any additional information either party found relevant to any of its findings. At the End-of-Fieldwork Conference, numerous representations were made regarding items that might explain at least some of the Citywide Report’s observations. However, it took approximately 30 days for the OCFO to identify and provide supporting documentation; and, when supporting documentation was provided, it seldom corroborated the OCFO’s representations. As a result of the difficulty in obtaining additional supporting documentation to its initial findings and OCFO representations, Stout added a new observation regarding the OCFO’s document management and the need for overall improvement in this area.
- 6. Further, the Response Letter contained joint signatures by individuals from HR and the OCFO departments that were intentionally segregated following the City’s emergence from bankruptcy.⁷

³ Response Letter, pg. 2.

⁴ Response Letter, pg. 2.

⁵ Response Letter, pg. 2.

⁶ Both Response Letter signatories were invited and accepted an invitation to this meeting but only the Chief Financial Officer attended.

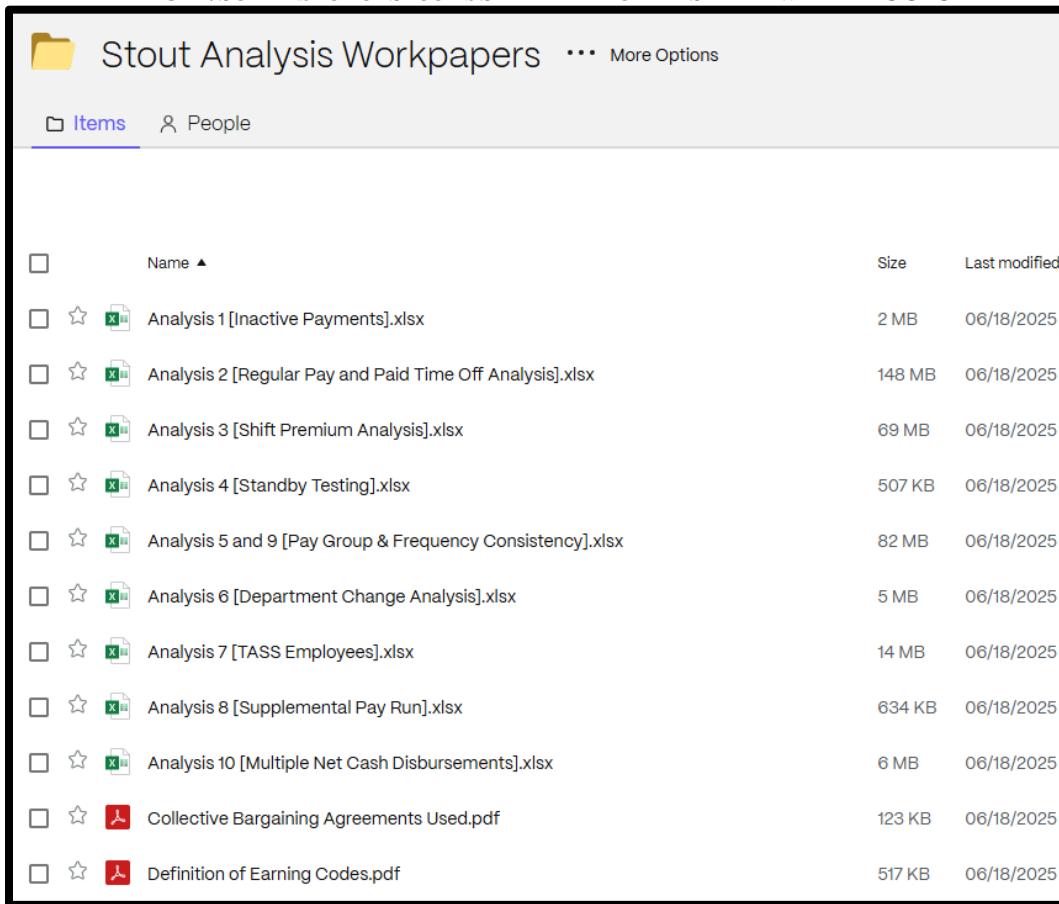
⁷ Citywide Report, ¶ 10.

As noted in the Citywide Report, HR is responsible for workforce and demographic related matters such as processing employee onboarding, pay rates, changes to pay rates, and separation. On the other hand, the OCFO is responsible for processing time worked and then matching worked time to a payrate, maintained by HR, to provide compensation for the hours worked.⁸ Thus, the City was intentional in separating the responsibilities regarding the systems used to record the time worked by City employees and the systems that record the amount of compensation earned for the time worked. Thus, it is unclear why each department did not respond separately to the Citywide Report each were responsible.

7. Below are clarifications of relevant facts and details to each assertion made in the Response Letter.
 1. *Failure to Provide Supporting Documentation*
8. The Citywide Report specifically identified the source documents used to conduct each of its analyses.⁹ On June 18, 2025, the day after the End-of-Fieldwork Conference, Stout provided its workpapers for each payroll analysis summarized in the Citywide Report. These workpapers identified the specific employees, the date of the payroll transactions, and the hours worked by each employee relative to an observation in the Citywide Report. Stout also identified the collective bargaining agreements it relied upon, including the specific provisions within those collective bargaining agreements. Additional details of specific transactions and the documents relied on were provided in a written narrative.
9. Stout did not, and has not, refused any request to provide workpapers to the OCFO or HR. A screenshot from Stout's ShareFile system used to exchange data between Stout and the OCFO/HR, set forth below, demonstrates that Stout's workpapers were shared. Moreover, It should be noted that both signatories to the Response Letter had access to this folder.

⁸ Citywide Report, ¶ 10.

⁹ Citywide Report, ¶¶ 64 and 67.

IMAGE 1: SCREENSHOT OF STOUT'S SHAREFILE FOLDER SHARED WITH THE OCFO

<input type="checkbox"/>	Name	Size	Last modified
<input type="checkbox"/>	Analysis 1 [Inactive Payments].xlsx	2 MB	06/18/2025
<input type="checkbox"/>	Analysis 2 [Regular Pay and Paid Time Off Analysis].xlsx	148 MB	06/18/2025
<input type="checkbox"/>	Analysis 3 [Shift Premium Analysis].xlsx	69 MB	06/18/2025
<input type="checkbox"/>	Analysis 4 [Standby Testing].xlsx	507 KB	06/18/2025
<input type="checkbox"/>	Analysis 5 and 9 [Pay Group & Frequency Consistency].xlsx	82 MB	06/18/2025
<input type="checkbox"/>	Analysis 6 [Department Change Analysis].xlsx	5 MB	06/18/2025
<input type="checkbox"/>	Analysis 7 [TASS Employees].xlsx	14 MB	06/18/2025
<input type="checkbox"/>	Analysis 8 [Supplemental Pay Run].xlsx	634 KB	06/18/2025
<input type="checkbox"/>	Analysis 10 [Multiple Net Cash Disbursements].xlsx	6 MB	06/18/2025
<input type="checkbox"/>	Collective Bargaining Agreements Used.pdf	123 KB	06/18/2025
<input type="checkbox"/>	Definition of Earning Codes.pdf	517 KB	06/18/2025

10. Stout provided its workpapers to the OCFO with the intention of resolving any dispute regarding its findings prior to publishing a report. The OCFO and HR misrepresented that this information was never provided, which suggests that Stout's workpapers were not reviewed by OCFO and HR prior to the issuance of the joint Response Letter.

2. Payroll Concepts, Governing Framework and Operational Reality

11. The Response Letter claims: "...portions of the draft findings appear to reflect misunderstandings of core payroll concepts or do not fully account for the City's governing framework and operational realities."¹⁰ The Response Letter further stated that: "Inaccuracies regarding fundamental structural facts, such as the number of collective bargaining agreements, raise concern as to how other conclusions may have been formed."¹¹

¹⁰ Response Letter, pg. 1.

¹¹ Response Letter, pgs. 1-2.

12. Stout and the OAG are unsure what is meant by “fundamental structural facts” as the Response Letter only states that the Citywide Report misrepresented the number of collective bargaining agreements as support for this assertion. However, the Citywide Report never stated the number of collective bargaining agreements in use at the City. Rather, the Citywide Report stated: “During the Relevant Period, the City reported 96 separate collective bargaining units.”¹² The Citywide Report continues by specifically stating that “some of these bargaining units may bargain together” to preface that Stout understands that each bargaining unit does not represent a unique agreement.¹³ Furthermore, the Citywide Report identified specific collective bargaining agreements directly relevant to Stout’s payroll transaction testing. Simply put, Stout was clear that these were all the collective bargaining agreements it reviewed and relied on in connection with its payroll transaction testing.
13. The 96 collective bargaining units presented in the Citywide Report come directly from the employee demographic reports provided to Stout during this audit. Stout referenced the volume of collective bargaining units to illustrate the challenge it created for any payroll system. Having the exact number of bargaining agreements is irrelevant to that statement. As such, the Response Letter’s only example regarding Stout’s misunderstanding of “payroll concepts,” “governing framework,” and “operational realities” is misrepresented in the Response Letter.¹⁴

3. Large Public-Sector Payroll Environments

14. The Response Letter states: “Several of Stout’s draft observations appear to stem from a misunderstanding of retroactive pay processing, multi-year contract settlements, and system behaviors that are typical in large public sector payroll environments. Aggregate figures that reflect large numbers of hours or transactions often represent legitimate retroactive adjustments resulting from collectively bargained rate changes spanning multiple years, rather than payroll errors.”¹⁵
15. First, Stout did not conclude that payroll errors exist. Instead, Stout identified anomalies such as payments made to employees 19 or more days following separation of employment. Stout acknowledges explanations for these items may exist; however, as discussed in greater detail

¹² Citywide Report, ¶ 18.

¹³ Citywide Report, ¶ 18.

¹⁴ Response Letter, pg. 1.

¹⁵ Response Letter, pg. 2.

throughout this report, the OCFO and HR cannot easily explain these items and support is not readily accessible. The recommendations offered in the Citywide Report were aimed at improving processes, controls, reporting, and transparency to limit these types of transactions from occurring in the future and provide greater transparency to explain the purpose if they are needed for legitimate payroll items.

16. The Response Letter only included reference to retroactive adjustments in support of this claim. Stout considered retroactive adjustments occurring for any reason, in all payroll analyses contained in the Citywide Report. Retroactive adjustments were specifically cited by the OCFO during the End-of-Fieldwork Conference as a possible explanation for many of the observations identified by Stout. Stout requested and analyzed reports of all retroactive adjustments from the OCFO so that it could test this representation and adjust analyses and conclusions appropriately.¹⁶ However, while the retroactive adjustments provided by the OCFO explained analysis conclusions for a small minority of payroll transactions, the retroactive adjustments did not explain most irregular payroll transactions identified in Stout's analyses. The representation that Stout did not consider retroactive adjustments is a direct misrepresentation of the Citywide Report.

4. Evolution of Payroll Processes & Conflation of Payroll Processing Systems with Internal Oversight

17. The Response Letter states: "Some statements in the draft appear to treat early-period conditions as reflective of current operations, without acknowledgment of documented improvements and corrective actions implemented over time."¹⁷ The Response Letter failed to identify any specific early-period conditions that evolved and/or corrective actions limited and how that evolution impacted Citywide Report observations. As stated above, Stout incorporated all additional information provided by the OCFO and HR following the End-Of-Fieldwork Conference.
18. The Response Letter also stated: "In addition, certain draft characterizations appear to conflate payroll processing systems with internal oversight and quality-assurance tools, such as checklists and Smartsheets."¹⁸ The Response Letter did not identify which specific payroll processes and

¹⁶ The Citywide Report explicitly states that its analyses consider retroactive adjustments. *See, e.g.*, Citywide Report, ¶¶ 70-75.

¹⁷ Response Letter, pg. 2.

¹⁸ Response Letter, pg. 2.

oversight were conflated. Furthermore, internal oversight and quality control tools are considered processes and procedures related to payroll.

III. ACTION PLAN

19. The Action Plan did not commit to any action for most recommendations. **TABLE 1** summarizes the number of recommendations by Stout's findings and the number of those recommendations in which the OCFO commits to an action.

TABLE 1: SUMMARY OF STOUT RECOMMENDATIONS AND OCFO ACTIONS¹⁹

Recommendation	No Action	Non-Responsive Action	Responsive Action
1	X		
2	X		
3	X		
4			X
5			X
6	X		
7	X		
8	X		
9	X		
10	X		
11	X		
12		X	
13			X
14		X	
15		X	
16			X
17			X
18		X	
19		X	
20	X		
21	X		
22	X		
23			X
Total	12	5	6

A. THE ACTION PLAN OMITS OR FAILS IMPLEMENTATION OF MOST RECOMMENDATIONS

20. Of the 23 recommendations proposed in the Citywide Report, the Action Plan included only six plans for implementation that are relevant to the recommendations.

21. The OCFO and HR's failure to implement most recommendations demonstrates that these departments believe its system is operating without opportunity for improvement. The challenges

¹⁹ Citywide Report, Tables 1 – 4 and OCFO Action Plan.

and complexity of the City's payroll administration is evidenced by the more than 16,000 complaints received from City employees between July 2022 and June 2023 regarding the administration of payroll. Further, the trend in the number of monthly payroll complaints did not show any signs of decreasing over the Relevant Period.

22. The Citywide Report also identified recommendations made by the City's external financial statement auditors, Plante Moran, that had not been implemented as of the date of the Citywide Report. The OCFO and HR are creating a pattern of ignoring and/or failing to implement recommendations for improved processes. The OCFO and HR are responsible for the administration and oversight of approximately \$1.3 billion in City funds annually through wages and benefits.²⁰ Risk is prevalent in all business processes; ignorance to risk and resistance to change creates the opportunity for fraud, waste, and abuse.
23. Each recommendation, and the basis thereof, was detailed in Stout's Citywide Report. Additional examples and further clarification for each recommendation is detailed below.

1. Recommendations - Manual Payroll Processes

24. Stout offered seven recommendations based on observations stemming from manual processes in the administration of City payroll. The Citywide Report states that the City's payroll processes are generally well administered in a well-organized and controlled environment, but certain manual processes are inefficient and create unnecessary risks. Manual processes allow for the increased opportunity of human error and intentional wrongdoing. Thus eliminating these manual processes in favor of automated processing reduces these risks. The OCFO and HR have rejected implementation for five of Stout's seven recommendations stemming from manual processes. A discussion of each recommendation and the inaction from the OCFO and HR are presented below.

a. DPD & DDOT Time and Attendance Import

25. The Citywide Report identified that time and attendance for the Detroit Police Department ("DPD") and Detroit Department of Transportation ("DDOT") were recorded in systems outside of UltiPro and data was manually imported as part of the bi-weekly payroll process. Stout

²⁰ City of Detroit, Michigan Fiscal Year 2025-2026 Adopted Budget, signed April 9, 2025, pg. 6. See https://www.michigan.gov/treasury/local/fiscal-health/detroit-frc/city/detroit-2025-frc-city-resolutions-andmeetings/detroit-frc-city-meeting-minutes-april-28-2025?utm_source=chatgpt.com (last accessed January 2026).

recommended that these manual processes be replaced with time and attendance systems that integrate with UltiPro. The Action Plan states:

Time files are prepared for each of the 5 pay groups and imported into the payroll system. Time & attendance is a separate component of UKG and industry standards support “Stand Alone” or “Integrated” timekeeping systems.

Due to the type of employees at the city (i.e. TEO's/bus drivers), time is captured via the Haustus [*sic*] system and functioning as designed. Controls are in place to validate the total hours being imported and processed. Adjustments are made if needed to ensure payroll accuracy and an audit trail is available to validate changes.

No action required.

26. While it may be true that “Stand Alone” or “Integrated” timekeeping systems are supported by industry standards, best practices to reduce risk and exceed industry minimum standards would be to integrate this timekeeping. In fact, UltiPro markets “consistent, automated time capture for hands-off tracking.”²¹ Specifically, UltiPro claims its software can:²²
 - a. Minimize errors and delays with automated time capture;
 - b. Follow pay rules to the letter with automatic enforcement; and
 - c. Enable seamless tracking for remote, mobile, and frontline workers.
27. The City may have been expecting these, and possibly other, benefits when it made its decision to implement UltiPro. However, not fully integrating DDOT and DPD diminishes these expected benefits.
28. The Action Plan further states that DDOT Transportation Equipment Operators’ (“TEO”) time is captured via Hastus and functioning as designed. Stout’s First Interim Report, dated March 25, 2025 (“First Interim Report”) for this Audit concluded that DDOT was unable to retrieve information from Hastus and there was a concern that the system may not be functioning as intended. As such, Stout identified a scope limitation and DDOT agreed that it could not support

²¹ <https://www.ukg.com/products/features/time-and-attendance>.

²² <https://www.ukg.com/products/features/time-and-attendance>.

whether its system was functioning as intended. DDOT agreed that it would work with its vendor to retrieve this information and subsequently confirmed that integration between Hastus and UltiPro was possible.

29. As noted in the Citywide Report, the OCFO previously represented that the time and attendance for DPD non-sworn officers have been integrated into UltiPro as of May 2025 and that it is working on integrating DPD sworn officers time and attendance into UltiPro.
30. It is unclear why the Action Plan would claim no action is required for this recommendation when the OCFO, DPD, and DDOT have stated that they are currently working towards the recommended integration. The Action Plan even noted in response to Recommendation 8 its plan to integrate DPD into UltiPro which is the exact recommendation the Action Plan claims no Action is Required. A response similar to that of Recommendation 23, related to overpayment of a City employee, which identifies what has already been completed and what remains in process would make the Action Plan's intention more clear. In response to the observation of overpayment, the Action Plan identified what it has already done and what is in process relative to the recommendation. The Action Plan's response to integrating DDOT and DPD into UltiPro suggests it will not implement the recommendation even though it has been represented elsewhere that work has already been done to implement this recommendation.

b. Lump Sum Payments

31. The Citywide Report identified an error in the payout of a lump sum payment. Stout brought this error to the OCFO's attention on January 17, 2025. On January 28, 2025, a meeting was scheduled between Stout and the OCFO's Project Manager, Payroll Manager, Time and Attendance Manager, and Director of Payroll and Accounts Payable to further discuss this discrepancy. Immediately following this meeting, Stout sent an email summarizing this as an open item for the OCFO. Two additional emails on February 7, 2025, and February 24, 2025, were sent in follow-up to this inquiry. On February 27, 2025, the OCFO responded that this item was still under review. As of the date of this report, the OCFO has been unable to explain the concern identified.
32. Instead of acknowledging the identified error in lump sum payments in the Citywide Report and direct communication with the OCFO, the Action Plan states:

The City has taken a due diligence approach requiring an audit of all lump sum payouts to ensure accuracy before processing to mitigate the risk of payments not matching accumulated benefits.

No action required

33. It is unclear whether the OCFO agrees that an error occurred and any updates made to prevent and/or detect future errors. Therefore, Stout cannot further evaluate whether any modification to this recommendation is warranted.

c. Retroactive Adjustments / 336 Hours Adjustment

34. The Citywide Report identified additional resources needed to verify and/or correct incomplete time-entry by City employees and/or department supervisors. Stout recommended that consequences for not following City time policies be implemented. The Action Plan responded:

Responsible department staff makes required time adjustments in the Time and Attendance system to ensure employees are accurately paid. The Payroll Team implemented additional reviews and checks in place and takes a proactive approach reviewing the 336 adjustments prior to payroll processing to ensure accurate and approved hours are processed for payroll.

No Action Required

35. It is unclear why the Action Plan rejects a recommendation to improve time reporting by City employees and department supervisors.

d. 336 Overtime Adjustments

36. The Citywide Report noted Detroit Fire Department's ("DFD") confirmation that its current collective bargaining agreement does not specify how overtime is earned and paid by its fire employees. The Citywide Report recommended the collective bargaining agreement be clarified in this regard.

37. The Action Plan agreed to provide additional clarity regarding overtime within the applicable governing framework.

e. 336 Time Outside Shifts

38. The Citywide Report observed instances of DFD employees in the 336 pay group receiving compensation for time worked outside of shifts despite City policy stating that this time should not be compensated. These payments were caused by manual overrides by DFD to approve time for payment which is then processed by the OCFO. The Citywide Report recommended that a formal policy for time worked outside of shifts be explicitly negotiated in a collective bargaining with DFD employees.

39. The Action Plan agreed to provide additional clarity regarding the memorialization of contractual provisions that have a direct impact on employee pay within the applicable governing framework.

f. Manual Adjustments and Overrides

40. The Citywide Report observed that the OCFO can make manual adjustments or overrides when finalizing payroll. The OCFO represented to Stout that manual adjustments were needed for a variety of reasons but the observed instance for an override during Stout's site visit was related to annuity payments. The Citywide Report recommended that any overrides to the time system be periodically reviewed and categorized so that the reasons for the override can be analyzed and steps can be taken to prevent the need for future overrides where applicable. The Action Plan responded:

City policy allows an additional benefit for employees retiring to elect additional lump sum deductions to the max 457 plan amount. In 2025 to date, eleven employees elected to maximize their 457(b) deduction as a portion of their Lump Sum Payout for Benefit hours (Vacation, Sick, Comp Time, etc.) due to separation/retirement of employment. A process is in place to receive the approved employee request from Human Resources. Payroll updates the employees contribution deduction for the period their lump sum payment is processed. All entries are verified for accuracy before payroll processing is finalized. Zero errors occurred with this process.

No action required.

41. The Action Plan was not responsive to the recommendation but instead responded with criteria as to why the annuity payments were made and concludes no action is required. The Citywide Report did not conclude that the annuity payments were improper but rather that the ability to make

overrides create risks. As such, Stout's recommendation was focused on tracking and limiting the need to make overrides.

42. It is unclear why the OCFO and HR resist recommendations that reduce the need to make last minute overrides when processing payroll.

g. Manual Verifications

43. The Citywide Report observed that certain OCFO employees maintain hard copy, handwritten notes of manual adjustments made throughout the payroll process and that these notes serve as the basis for additional review when finalizing payroll. Stout did not allege that these notes, or any part of this review process, were not needed or improper, but rather suggested digitalizing, preserving, and increasing transparency of these notes.

44. The Action Plan responded:

During the payroll pre-check process (before payroll is finalized) an additional pro-active *[sic]* review is performed by utilizing a separate list of expected totals for certain earning codes to further validate totals. This process is done in a timely manner as additional validation. Payroll staff supporting the processing of payroll validate different earnings to expedite the process. The city makes the extra effort or additional validates to help ensure accurate payroll.

All supporting upload files are saved on Payroll Share drive for reference.

NO ACTION - Requesting to remove this finding.

2. Recommendations - Analysis of Compensation Paid to City Employees

45. The Citywide Report contained five observations and recommendations in connection with its analysis of City payroll records over the Relevant Period. The Action Plan did not commit to implementing any of these recommendations. Stout's payroll analyses included the identification of payments to employees following separation; payments for regular time and paid time off within a shift; shift premium hours in excess of hours worked; multiple net cash disbursements; and supplemental pay runs.

a. Post-Separation Payments

46. The Citywide Report observed that 71 City employees received compensation 19 or more days following separation during the Relevant Period. As a result of this observation, the Citywide Report recommended the City “develop processes and controls to prevent payments after termination” and, “to the extent an override of these controls is needed, ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements.”²³

47. In response to the Citywide Report’s observations and recommendations on post-separation payments, the Action Plan claims that DPD employees will be migrated into the “Time & Attendance system.”²⁴ The Action Plan also included:

Documentation provided for the 71 employees contained in the sample.

(34) employees received retro payments due to the following reasons:

(58 Employees) 81% - Related to Prior Period Adjustments including retroactive rate changes and hours due to employees for prior pay periods and grievance awards

(2) 2% - Payments were Voided & Reversed

(6) 9% Related to late entry of Termination dates by Police HR

Initially, when Police payroll went live with UltiPro, there may of been a delay with entry of employee terminations due to a understanding of how terminations were to be processed. Entry of timely terminations have greatly improved since the go live in October, 2022 and understanding of Future dating of terminations.

(6) 8% - Future research needed

Records reviewed had supporting documentation & No errors were identified.

Employees record can show being paid more than 80 hours in a pay period. This is due to the UKG retro adjustment process which

²³ Citywide Report, Table 2.

²⁴ OCFO Action Plan.

shows the inclusion of prior period earnings for approved time worked.

Documentation provided for the All Records reviewed had supporting documentation & no errors were identified.²⁵

48. First, it should be noted that the numbers offered in the Action Plan's response do not add to any logical conclusion of the waterfall offered or the total number of transactions.
49. More importantly, as noted in the Citywide Report, Stout reviewed retroactive payments provided by the OCFO and did not find that these adjustments explained why an employee was compensated 19 or more days following separation. Stout's workpapers for this analysis were shared with the OCFO following the End-of-Fieldwork Conference and the OCFO was not able fully explain many of these transactions.
50. Below is an example of a response received from the OCFO to explain one of the 71 payments made following separation. In this transaction, a DFD employee was separated from the City effective November 3, 2022, but received Regular Pay earnings on December 2, 2022, approximately one month after separation. Below are the comments provided by the OCFO for this transaction.

The adjustment requires clarification. No regular hours were compensated during the pay period in which the termination was effective (October 31 – November 13, 2022); however, regular hours were subsequently paid in the following pay period. A reallocation of hours was noted: 24 hours were deducted from Sick leave and applied to Regular hours (-24 @ Sick / +24 @ Reg). Additionally, a Sick Leave cascade update was triggered due to a timesheet recalculation, resulting in a net zero hour adjustment and a lump sum payment.²⁶

51. The OCFO confirmed that regular hours were paid in a pay period following compensation. This note also identified that 24 hours were deducted from sick leave and reallocated to regular pay which is ultimately what Stout concluded as having been paid following separation.²⁷ However, neither the note from the OCFO, nor the retroactive adjustment file, explain why those hours were

²⁵ OCFO Action Plan.

²⁶ On July 15, 2025, the OCFO provided commentary and responses to Stout's analysis of employees compensated 19 or more days following separation.

²⁷ Stout observed the reallocation from sick leave to regular pay in the retroactive adjustments for this transaction.

reallocated after the employee was no longer employed. Stout understands there is a separate process to pay lump sum amounts for accrued sick leave following separation, but this adjustment and reallocation bypasses that process without explanation. The OCFO itself noted that further clarification is needed but has not provided any additional clarification as of the date of this report.²⁸

52. Even if this payment is the result of compensation due to this employee, the process in which it is paid is inefficient and not transparent.

b. Regular Pay and Paid Time Off

53. The Citywide Report observed over 10,000 transactions where City employees were compensated for both regular pay and paid time off in excess of 80 hours within a pay period. This indicates that employees were double compensated for both regular pay and paid time off for a portion of the pay period. Based on this observation, the Citywide Report recommended that the City “develop processes and controls to prevent payments for compensation above 80 hours in a pay period for certain earning categories,” and “to the extent an override of these controls is needed, ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements.”²⁹
54. In response to Stout’s observation and recommendation, the OCFO indicated that “employees record can show being paid more than 80 hours in a pay period” which is “due to the UKG retro adjustment process which shows the inclusion of prior period earnings for approved time worked.”³⁰ The OCFO also noted that “emergency pay cards are processed for approved prior period time worked are included in the next regular pay period” and “documentation provided for the All Records reviewed [sic] had supporting documentation & no errors were identified.”³¹ As such, the Action Plan stated that no action is required.³²

²⁸ This employee had -24.00 PRSICK hours and 24.00 REG hours in the retro file for the period November 27, 2022. The retro file for this employee appears to demonstrate a reallocation of hours; however, it is unclear why this reallocation happened.

²⁹ Citywide Report, Table 2.

³⁰ Action Plan.

³¹ Action Plan.

³² Action Plan.

55. As stated in the Citywide Report, Stout considered retroactive adjustments to explain these transactions but did not identify these adjustments as a potential explanation. As an example, one of these 10,000 transactions is for an employee in the Detroit Water Department (“DWD”) who was compensated for 70.1 regular pay hours, 8 hours of vacation,³³ and 8 hours of holiday³⁴ for a total of 86.1 regular pay and paid time off for the April 21, 2023 period control.

TABLE 2: EXAMPLE EMPLOYEE WITH OVER 80 HOURS³⁵

Department	REG Hours	HOL Hours	VAC Hours	Retro Hours	Total Hours
DWD	70.10	8.00	8.00	0.00	86.10

56. Below is an analysis of all retroactive adjustment hours provided to Stout relative to this employee. The December 2021 retroactive adjustments were well before the observed transaction above. The retroactive adjustments on April 30, 2023 would have been applied to the May 5, 2023 pay period and not the April 21, 2023. Moreover, all these adjustments net to zero and, therefore, do not influence the example transaction.

TABLE 3: RETRO FILE HOURS ASSOCIATED WITH EXAMPLE EMPLOYEE

Retro File Earning Code	12/12/2021	12/26/2021	4/30/2023
CSICK	0.00	0.00	-8.00
CSICK	0.00	0.00	8.00
HOL	40.00	0.00	-8.00
HOL	-40.00	0.00	8.00
REG	679.00	16.00	-184.00
REG	-679.00	-16.00	184.00
REG	1.00	0.00	2.18
REG	-1.00	0.00	-2.18
OT	87.92	3.47	16.13
OT	-87.92	-3.47	-16.13
MUVAC	64.00	0.00	0.00
MUVAC	-64.00	0.00	0.00
VAC	56.00	0.00	0.00
VAC	-56.00	0.00	0.00
Net Retro File Hours	0.00	0.00	0.00

57. Similar to the prior analysis, Stout understands there may be legitimate explanations for this transaction. Since these transactions were shared with the OCFO in June 2025, the OCFO has not offered an explanation relative to a specific transaction identified by Stout. This reflects that the

³³ Earning code “VAC.”

³⁴ Earning code “HOL.” Stout did not include the HOL15 earning code in this analysis.

³⁵ For confidentiality, Stout has omitted all references to employee names and numbers throughout this report.

current system and processes do not offer transparency to easily identify why this employee's regular and paid time off hours exceed 80 hours for the pay period.

c. Shift Premiums in Excess of Hours Worked

58. Shift premiums are paid to certain employees if their shifts begin in the afternoon or at night. If overtime is earned during these shifts, then the employee receives an additional time and one-half of the afternoon or night premium rate. Thus, shift premiums are related to actual shifts worked, and therefore, should not exceed regular or overtime hours reported.
59. The Citywide Report observed over 5,000 transactions, totaling 80,000 hours, where the hours reported for afternoon or night shift premiums exceeded the number of regular hours reported over the Relevant Period. Similarly, over 4,500 transactions, totaling 40,000 hours, were observed where hours for overtime shift premiums exceeded the amount of total overtime hours recorded over the Relevant Period.
60. In connection with this observation, the Citywide Report recommended that the City "develop processes and controls to prevent payments for shift premiums hours in excess of hours worked" and, "to the extent an override of these controls is needed, ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements."³⁶
61. For this recommendation, the Action Plan stated no action was needed and offered the following explanation for these transactions:
 - a. "Employees are paid based on the approved hours worked which may include time outside of the shift."
 - b. "UTA records and tracks all punches and supervisor edits."
 - c. "System controls are in place to ensure shift premium is paid only on the eligible hours worked."
 - d. "If the supervisor approves time outside of the employees shift, the employee will be paid the applicable time and hours."

³⁶ Citywide Report, Table 2.

e. “The payroll register reflects what the employee was paid.”³⁷

62. An example of shift premium hours exceeding hours worked is presented for a DFD employee for the period control July 16, 2021. In this example, 9.50 hours of overtime were reported as well as 21.50 premium overtime hours.³⁸ None of the above Action Plan explanations explain why an employee can have 21.50 premium overtime hours when only 9.50 hours of overtime were recorded. In connection with this example transaction, Stout reviewed the retroactive adjustments provided for this employee but did not identify any retroactive adjustments for this employee prior to December 2021.

63. As previously discussed, all transactions with shift premiums hours exceeding hours worked were provided to the OCFO on June 18, 2025. The OCFO has not provided any analysis or explanation for any specific transaction. The generalized comments in the Action Plan do not explain the observations identified by Stout. Additional commentary for each Action Plan statement is below.

- a. Time worked outside of a shift does not explain why the shift premium hours exceed the hours worked. If the employee was paid for approved hours worked outside of the shift then the actual hours work should increase, but Stout is identifying the actual hours worked were below shift premium hours paid.
- b. UTA recording and tracking all punches and supervisor edits do not explain why shift premium hours exceed hours worked.
- c. If system controls were in place to ensure a shift premium is paid only on the eligible hours worked, how do premium hours exceed actual hours worked?
- d. Stout understands that an employee will be paid for the time approved by a supervisor, but this observation is that shift premium hours exceed hours worked. If an employee works additional hours and the supervisor approves only the shift premium hours then the employee is shorted its regular rate of pay for those hours worked.
- e. In the example above, the employee’s time record that reflects shift premium hours in excess of hours worked agrees to the payroll register evidencing the employee was paid for shift premiums in excess of hours worked.

³⁷ Action Plan.

³⁸ Stout’s analysis considered the following premium overtime hours earning codes: OTAF5, OTAFT, OTNG5, and OTNFT.

d. Multiple Net Cash Disbursements

64. The Citywide Report observed several instances of multiple payroll check numbers and payment amounts associated with a single employee within a pay period, which suggests that more than one payment was made to the employee within a per pay period. As a result of this observation, the Citywide Report recommended that payroll “develop processes and controls to limit payroll transactions to one payment per pay period where possible” and “to the extent an override of these controls is needed, ensure clear explanation and documentation is readily available and the reasons for the override are categorized to allow for review and consideration of system enhancements.”³⁹ In response to Stout’s recommendation, the Action Plan stated that no action is needed as an “[e]mployee[’s] number of payroll transactions are based on the applicable hours worked, deductions and net pay.”

65. An example of this can be demonstrated in check numbers 164821 and 8262230 issued on December 16, 2022 to the same DFD employee for \$1,186.48 and \$1,056.36, respectively. The payroll register identified that check number 164821 was a regular check and check number 8262230 was a manual check. However, this report did not identify the reasons why a second manual check was needed.

66. Stout further investigated these payments and compared the payments to hours worked. Stout found that check number 164821 agreed to the payroll details in the UltiPro Payroll reports for the December 16, 2022 period control. Check number 8262230 seems to relate to payroll details for the August 26, 2022 pay period. The payroll register reflects that this employee never received a paycheck for the August 26, 2022 pay period which suggests the additional payment on December 16 was making this employee whole for the prior pay period. It is unclear why an employee was paid approximately four months late for time worked. Further analysis of this employee’s pay history identified that this employee had been receiving manual checks instead of regular checks for several months.

³⁹ Citywide Report, Table 2.

67. While this employee may not have received any additional compensation beyond what the UltiPro Payroll reports suggest should have been compensated, the manual checks for several months and payment nearly four months in arrears is not best practice.

68. When analyzing the number of checks paid to each employee, Stout also identified that the UltiPro Payroll Reports often identified more than one “Net Cash Disbursement” but in many of these instances only one payroll payment was made. Upon further investigation, and collaboration with the OCFO, it was identified that most of these instances were the result of HR incorrectly adding payments for compensation elements that are not related to time worked such as bonuses and uniform allowances. In these instances, HR did not add a project code which resulted in the UltiPro Payroll Reports splitting the transactions between the default project code 00000 and no project code as a result of HR adding elements of compensation without the project code.

69. As a result of this observation, the Citywide Report recommended that “HR should enter project codes for payments unrelated to time and attendance, such as uniform allowance, correctly into the system.” The Action Plan replied, “In regard to the financial reporting employees may show multiple transactions if their expense is allocated to more than one cost center or department.” The Action Plan’s response to this recommendation did not address the recommendation.

70. Since the issuance of the Citywide Report in draft form, Stout identified that the number of multiple payments to employees within the same pay period, as recorded in the City’s payroll check register, was underreported in the Citywide Report. Using the City’s check register, Stout found that 4,206 employees received more than one check on a given date for a total of 8,421 total payments over the Relevant Period. Table 19 of the Citywide Report is updated below and this correction has also been made in the final Citywide Report.

TABLE 4: SUMMARY OF MULTIPLE PAYMENTS BY CHECK ADD MODE

Check Add Mode	Check Add Mode Description	Count of Total Payments
A	Additional Check	4
C	Current Quarter Adjustment	10
D	Manual Adj - No Additional - Ded - Allow Direct Deposit	254
G	Guided Adjustment	1
M	Manual Check	33
P	Prior Quarter Adjustment	1
R	Regular Check	8,114
Y	Prior Year Adjustment	4

Total	8,421
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e. HR Supplemental Pay Runs

71. The Citywide Report observed over \$6 million in supplemental payroll transactions processed over the Relevant Period. In response to this observation, the Citywide Report recommended that OCFO “create consequences if time reporting procedures, including necessary inputs from HR, are not followed / provided. For example, disciplinary action for employees and supervisors that consistently do not follow procedures. These might include formal warnings, performance improvement plan actions, suspension and/or discharge.”⁴⁰

72. The Action Plan stated that no action is necessary. The Action Plan further commented: “Supplemental Pay process is in place to compensate employees who did not receive the pay expected such as missed hours if the criteria is met as described in the payroll policy” and “[e]mployees must be paid for time worked and most large organizations have some type of correction/supplemental process to rectify employee pay.”⁴¹ Furthermore, the Action Plan stated that “Management will continue to work with employees and supervisors to help ensure time is reviewed, approved and recorded on time and accurately.”⁴²

73. The Action Plan did not address this recommendation. Stout did not suggest that supplemental payments never be made. Instead, the recommendation is in response to the OCFO’s previous representation that most supplemental payments were the result of mistakes and/or delays in time entry, time approval or from HR providing necessary inputs.

3. Recommendations - Payroll Transaction Sample Testing

74. The Citywide Report included observations from payroll transaction testing based on a statistically significant random sample of all payroll transactions over the Relevant Period. The Citywide Report identified 31 payroll transactions, which comprised 29% of the random sample, with one or more elements of compensation that were either not supported by provided documentation and/or inconsistent with Stout’s understanding of the relevant collective bargaining agreements (“CBAs”). Stout offered seven recommendations based on this transaction testing and the Action

⁴⁰ Citywide Report, Table 2.

⁴¹ Action Plan.

⁴² Action Plan.

Plan agrees with three recommendations; requests additional information for two recommendations; offers a response not applicable to the recommendation for one transaction and did not address the observation and recommendation for the for one recommendation.

75. The Action Plan agreed to implement additional review and/or updates for the following three recommendations:

- a. “The City’s Labor Relations should review the highlighted transactions in this report and provide input where compensation paid to City employees was administered as agreed in CBAs. For any transactions where compensation was not administered consistently with Labor Relations interpretations, the City should update its policies and procedures, including specific processes in its payroll system to ensure payroll is administered as bargained.”
- b. “DDOT should update its HASTUS system to allow for better transparency in supporting compensation paid. This should include both the retrieval of hours worked, hours paid, and classification for hours compensated above hours worked.”
- c. “DDOT should align its criteria for paying incentive bonuses with that in the CBA.”

76. The Action Plan requested additional information for the recommendations tied to the two observations listed below. The details of these transactions were provided to the OCFO on June 18, 2025 through the materials provided at the End-of-Fieldwork Conference. Additional details to identify the relevant transactions within the materials already provided are included below.⁴³

- a. Payment of OT2 Instead of Holiday Pay – This transaction relates to the payment to a DDOT employee on December 17, 2021 in the end-of-fieldwork documentation.
- b. Holiday pay rates not correctly applied – This transaction relates to the payment to a DDOT employee on December 30, 2021 in the end-of-fieldwork documentation. Clarification: the end-of-fieldwork document notes that it is questionable if this employee should have received any additional holiday compensation as a result of not working the “day” after the excused time. Regardless of that interpretation, the day worked, December 24, 2021, is Excused Time and not a Holiday per the CBA. The CBA and business rules

⁴³ Specific employee numbers are excluded to protect the identify of employees, but sufficient details are provided to identify the transaction and Stouts observations within end of fieldwork documentation.

both identify that straight time is to be paid but the employee timecard reflects time and one-half was paid.

77. The Action Plan provided a response that was not applicable to the following observation and recommendation.

- a. **Observation:** Payment of Overtime without any hours recorded for overtime.
- b. **Recommendation:** Review business rules for how overtime payments are made. Create a separate classification of earning codes for payments unrelated to hours worked during current pay period.
- c. **Action Plan Response:** “Management will review the rules and configuration when updating the ATU contract.”
- d. **Stout Response:** The Citywide Report references the Master Agreement between the City of Detroit and Michigan Council 25 of the AFSCME Non-Supervisory Bargaining Unit 2019 – 2023 (BU 1630) and DWSD Teamsters State, County and Municipal Workers, Local #214 2014 – 2019 (BU 8001) as the applicable collective bargaining agreements relative to the transaction. The reference to the ATU contract is unclear but suggests the Amalgamated Transit Union, AFL-CIO – Local 26. As such, this response did not reflect the observation and recommendation.

78. The Action Plan did not address the following observations and recommendations.

- a. **Observation:** Payments for Holiday Pay are inconsistent with many CBAs.
- b. **Recommendation:** Following review from Labor Relations, the City should consider a memorandum of understanding, or other written clarification, as to how Holiday Pay should be administered including defining “Work Day” and clarifying what is needed to be worked before and after the approved holiday to be eligible for this type of compensation.
- c. **Action Plan Response:** “An email is distributed to city employees via email that outlines the requirements to receive holiday pay. Action: Management will continue to review the holiday communication and update as needed.”
- d. **Stout Response:** The Citywide Report identified that many collective bargaining agreement provisions regarding Holiday Pay are ambiguous and inconsistent. This may have resulted in payment of Holiday Pay that are inconsistent with the governing collective bargaining units. An email to employees does not memorialize or update changes to a ratified bargaining agreement.

4. Recommendations - Other Payroll Processes

79. The Citywide Report contained four additional observations and recommendations related to findings that could not be classified in any of the aforementioned categories. The Action Plan committed to implementing only one of these recommendations. A discussion of each observation and recommendation is presented below.

a. OCFO Has Unresolved Prior Audit Findings

80. The Citywide Report observed that the OCFO has “limited, unresolved prior audit findings,” from its external financial statement auditor, Plante Moran. The Citywide Report noted that unresolved audit findings pose an “increased risk of incorrect payroll and/or financial reporting” and, as a result, the OCFO should “develop plans that include roles and responsibilities and target milestones for the completion of audit recommendations.”⁴⁴

81. In response to this recommendation, the Action Plan stated, “The Detroit Transit Corp is a component unit and not included in this scope” and “The Fire Department finding relating to the financial statement accruals. Compensated absence calculations are reviewed and audited on an annual basis and proper reserves are presented in the financial statement.”⁴⁵ As such, it does not appear the Action Plan disagreed with these audit findings.

b. Supporting Documentation for Payroll is Not Always Readily Available

82. The Citywide Report observed that the City had difficulty providing supporting information for certain payroll transactions in a timely manner. The Citywide Report offered recommendations to help improve efficiency in reporting and supporting transactions. Specifically, the Citywide Report suggested:

[D]evelop policies and procedures that would allow it to better retrieve information from its payroll system and support compensation paid. This should include revisiting reporting functionality, individual roles and responsibilities and document archiving. Specifically, the City should take the following actions:

⁴⁴ Citywide Report, Table 4.

⁴⁵ OCFO Action Plan.

Limit the number of manual transactions that require specialized information to support.

Create an index of available payroll reports that includes the intended use of the report, the data attributes returned and customizable parameters (such as date, department, etc.).

Provide specific roles and responsibilities to the maintenance and retrieval of payroll records.

Create a running archive of reports, and other information, that might be difficult to retrieve such as the UltiPro Payroll Reports and retroactive adjustments.⁴⁶

83. In response to these observations and recommendations, the Action Plan stated:

All payroll reports requested by the consultant were provided, and City staff conducted multiple system walkthroughs, provided navigation assistance, created job aids, and direct training on UKG (UltiPro) payroll processing and reporting to support the audit.

Where standard reports were deemed insufficient, custom reports were developed and furnished. UKG has comprehensive reporting tools, including a catalog of standard payroll reports. The City also maintains a Payroll Processing Checklist identifying the specific reports used at each stage of payroll to validate accuracy and completeness. UKG also offers formal training resources, including Business Intelligence and custom reporting, which were identified and explained to Stout.

Given the volume and evolving nature of reportable data fields within UKG, creating a static index of all data attributes would be impractical and of limited value absent defined reporting requirements. The City's existing controls, reporting framework, and training support exceed standard audit support expectations. Accordingly, the recommendation does not reflect the controls already in place or the extensive information and assistance provided during the audit.⁴⁷

84. In making these recommendations, the Citywide Report observed that it took seven months for the City to provide basic payroll reports. The Citywide Report also identified that it took the City nearly a month to provide supporting documentation for its representations made at the End-of-

⁴⁶ Citywide Report, Table 4.

⁴⁷ Action Plan.

Fieldwork Conference in June 2025. Despite Stout providing workpapers and transaction details at that time, the OCFO and HR maintain they have been unable to fully review Stout's findings. Even if every observation in the Citywide Report can be explained, the fact that it is this difficult to support the City's payroll transactions is a problem in and of itself. With more robust policies and procedures, including specific roles and responsibilities, the City can better support its payroll transactions.

c. Payroll Inquiry Reporting Does Not Allow for Categorization of Issues

85. The Citywide Report observed limitations for analysis of payroll complaints logged through its Cherwell system. The Citywide Report identified over 1,400 Cherwell payroll inquiries per month, on average, without any signs of decreasing over the Relevant Period. The Citywide Report also observed that the reporting on these cases cannot be categorized in a way that would promote analysis into grouping like tickets to identify recurring issues or otherwise analyze for efficiency. As a result of this observation, the Citywide Report recommended:

Develop policies and procedures designed to monitor Cherwell inquiries for related inquiries and/or opportunities for payroll system improvement. This should include the incorporation of additional issue and resolution categorization that can be used to monitor and analyze inquiries, creation of roles and responsibilities and procedures for the review and implementation of new payroll processes.

86. The Action Plan responded to this recommendation with:

Payroll leverages the City's existing Cherwell platform to manage and track inquiries in a cost-effective manner and to support continuous process improvement. Cherwell provides robust ticketing and reporting capabilities, including the ability to reference prior inquiries and track staff response and resolution times.

87. The Citywide Report provided several examples where Cherwell Reporting is limited and incomplete. The simple fact that the City is averaging over 1,400 payroll inquiries and has been unable to reduce this trend suggest additional process improvement is possible. The Citywide Report recommendations related to these observations would allow for the identification of patterns and trends of complaints to identify recurring issues where process improvements can be implemented to reduce future instances of recurring problems.

d. Pay Rate Discrepancies Between CORE & UltiPro

88. The Citywide Report identified an overpayment to a City employee that was the result of different payrates used in the two separate payrate tables maintained in the City's payroll process. One payrate table is maintained in a system known as CORE which is used by HR to enter payment information for new employees and update changes to that information for existing employees. A separate payrate table is maintained in UltiPro's time and attendance system ("UTA") which is designed to automatically update from the CORE system. Both HR and the OCFO agreed that overpayment to an employee occurred as a result of a discrepancy between the CORE and UTA payrate tables but HR, the OCFO or its vendor, UltiPro, were able to identify the root cause of this error.

89. As a result of this observation, the Citywide Report recommended:

Develop a reconciliation process for the pay rates in CORE and those in UTA for each employee for each pay period. To facilitate such reconciliation, consider making pay rate changes effective only at the beginning of a pay period.⁴⁸

90. The Action plan identified that it has already implemented this reconciliation as a short-term solution and is working with UltiPro to develop additional controls and validation of its payrate tables.

IV. CONCLUSION

91. The Citywide Report included 23 observations and recommendations for improvement of City payroll processes. These recommendations mainly involve policy and procedure updates that would increase efficiency, transparency and control over City payroll. The OCFO and HR issued a joint Response Letter that materially misstates the Citywide Report and its observations. The Action Plan stated that no action was necessary or offered another response that did not address the recommendation for 17 of Stout's 23 recommendations.

⁴⁸ Citywide Report, Table 4.

92. The OCFO and HR oversee the administration of approximately \$1.3 billion in payroll annually. It is unclear why the OCFO and HR resist recommendations that would increase efficiency, transparency, and control over City payroll.

* * * * *

93. The procedures performed were limited to those described herein based on the documents provided to date and other information obtained.

Respectfully submitted,

Stout Risius Ross, LLC

Stout Risius Ross, LLC

January 30, 2026