



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued April 21, 2020

Massachusetts Environmental Police

For the period July 1, 2016 through June 30, 2018





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Office of the State Auditor
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Making government work better

April 21, 2020

Acting Lieutenant Colonel Patrick Moran
Massachusetts Environmental Police
251 Causeway Street, Suite 101
Boston, MA 02114

Dear Acting Lieutenant Colonel Moran:

I am pleased to provide this performance audit of the Massachusetts Environmental Police. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2016 through June 30, 2018. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to the Massachusetts Environmental Police for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMBump".

Suzanne M. Bump
Auditor of the Commonwealth

cc: Kathleen A. Theoharides, Secretary of the Executive Office of Energy and Environmental Affairs

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LIST OF ABBREVIATIONS

| | |
|---------|--|
| CBA | collective bargaining agreement |
| DCR | Department of Conservation and Recreation |
| EPO | environmental police officer |
| GPS | Global Positioning System |
| HR/CMS | Human Resources Compensation Management System |
| HRD | Human Resources Division |
| IMC CAD | Information Management Corporation Computer-Aided Dispatch |
| IT | information technology |
| JEA | joint enforcement agreement |
| MEP | Massachusetts Environmental Police |
| MMARS | Massachusetts Management Accounting and Reporting System |
| OSA | Office of the State Auditor |
| SOE | state of emergency |

EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of the Massachusetts Environmental Police (MEP) for the period July 1, 2016 through June 30, 2018. In this performance audit, we examined certain aspects of MEP's administration of overtime for its law enforcement officers, including overtime authorization, payment, and documentation, as well as whether overtime was distributed equitably.

Below is a summary of our findings and recommendations, with links to each page listed.

| | |
|--|---|
| Finding 1 Page 13 | MEP did not always obtain required approval for overtime. |
| Recommendations Page 14 | <ol style="list-style-type: none">1. MEP should develop policies and procedures to ensure that all overtime is approved and approvals are documented.2. MEP should establish monitoring controls to ensure that these procedures are followed. |
| Finding 2 Page 15 | MEP did not properly maintain its police dispatch records. |
| Recommendation Page 16 | MEP should enhance its policies and procedures, adding a monitoring component that requires a review of dispatch activity at officers' homes, regular work locations, and overtime locations. |
| Finding 3 Page 18 | MEP officers may have improperly received as much as \$42,623 in overtime. |
| Recommendation Page 19 | MEP should create policies and procedures, including a monitoring component, to ensure that officers receive overtime pay in compliance with its policy. |
| Finding 4 Page 21 | MEP officers were allowed to split shifts to earn overtime without documentation of proper approval. |
| Recommendation Page 22 | MEP should create policies and procedures, including a monitoring component, to ensure that all split shifts are authorized and documented before they are worked. |
| Finding 5 Page 23 | MEP did not maintain overtime rosters to ensure the equitable distribution of overtime to its officers. |
| Recommendation Page 24 | MEP should enhance its overtime policy to include the requirement that accurate overtime rosters be maintained in each facility where MEP officers are employed and also include any other procedures MEP deems necessary to ensure the equitable distribution of overtime. |

OVERVIEW OF AUDITED ENTITY

The Office of Law Enforcement, more commonly known as the Massachusetts Environmental Police (MEP), within the Executive Office of Energy and Environmental Affairs, was established under the authority of Section 10A of Chapter 21A of the Massachusetts General Laws. MEP’s website states,

The mission of the Massachusetts Environmental Police is to protect the environment and natural resources of the Commonwealth of Massachusetts through enforcement, education, and public outreach. . . .

The Environmental Police is the primary enforcement agency of the Commonwealth’s boating and recreational vehicle laws and regulations. The Office of Law Enforcement is responsible for registering boats, all terrain vehicles and snowmobiles in Massachusetts.

MEP has divided the Commonwealth into seven inland regions and six coastal regions. To discharge its responsibilities in these regions, MEP has six bureaus: the Coastal Bureau, the Inland Enforcement Bureau, the Boat and Recreation Safety Bureau, the Environmental Crimes Bureau, the Marine Theft Bureau, and the Boat and Recreation Vehicle Registration and Titling Bureau. The Appendix to this report contains descriptions of these bureaus.

During the audit period, MEP had 119 employees. Of these, 85 were law enforcement officers with ranks from officer to lieutenant who, according to MEP policies, were entitled to receive overtime;¹ 10 were dispatchers; and 24 were administrative staff members. For the fiscal years ended June 30, 2017 and June 30, 2018, MEP’s state appropriations totaled \$10,547,986 and \$9,776,081, respectively. Detail² expenses amounted to \$377,198 for fiscal year 2017 and \$436,913 for fiscal year 2018. Overtime expenses³ amounted to \$661,058 for fiscal year 2017 and \$633,800 for fiscal year 2018. The table below shows the total pay by position during the audit period.

MEP Total Earnings by Law Enforcement Position

| Position | Base Pay | Overtime Pay | Detail Pay | Total Pay |
|-------------------|-----------------------|---------------------|-------------------|----------------------|
| Officer | \$ 6,323,557 | \$ 580,816 | \$ 430,079 | \$ 7,334,452 |
| Sergeant | 3,591,084 | 314,701 | 284,981 | 4,190,766 |
| Lieutenant | 2,980,497 | 399,341 | 99,050 | 3,478,888 |
| Total | <u>\$ 12,895,137*</u> | <u>\$ 1,294,858</u> | <u>\$ 814,110</u> | <u>\$15,004,106*</u> |

* Discrepancies in totals are due to rounding.

1. The 85 employees were 46 officers, 22 sergeants, and 17 lieutenants.
2. According to MEP’s “Paid Detail” policy, detail is “any extra work assignment not paid for by the department as overtime.”
3. The majority of overtime is paid to MEP by outside entities for contracted work.

The average salary for MEP law enforcement officers, including officers, sergeants, and lieutenants, over the audit period was approximately \$76,000 plus \$4,800 in detail and \$7,600 in overtime, for a total compensation average of approximately \$88,400 annually.

Background on Overtime at MEP

MEP employees under unit 1, unit 2, unit 5, and unit 6⁴ of MEP's collective bargaining agreement (CBA) are eligible for overtime. MEP requires that any overtime earned by officers be received under a CBA. Section 7.2 of the CBA in effect during our audit period states that an officer is eligible for overtime if s/he works more than 48 hours over a six-day period and "shall be compensated at the rate of time and one-half his/her regular rate of pay for authorized overtime work performed." Although this work schedule was eliminated in 2007, the language remains in the current CBA (see Other Matters). Currently, MEP officers work 8.5-hour days, with four days on and two days off. According to MEP policy, an officer is eligible for overtime if s/he works more than 8.5 hours in a day or more than 40 hours in six days. In addition, the CBA states that paid time off is counted as time worked and applied toward the overtime threshold. Therefore, if an officer has logged 30 hours of work time and 10 hours of vacation time in a six-day period, any additional hours are paid as overtime. We used the CBA requirement of including paid time off in officers' overtime calculations, as well as the MEP overtime policy that was in effect during our audit period, as our criteria when performing our audit testing.

Types of Overtime

Asian Longhorn Beetle: Paid \$5,997 during the audit period through a contract with the United States Department of Agriculture and the Massachusetts Department of Conservation and Recreation (DCR). Asian longhorn beetles are designated as pests by the federal government and require extermination. MEP is responsible for enforcing the transport ban on contaminated wood from designated Asian longhorn beetle contamination sites.

Divisional: Paid \$229,390 during the audit period through MEP's overtime budget. Divisional overtime is time worked for any extra work duties related to an officer's day-to-day activity that require the officer

4. Unit 1 includes MEP registration tellers. Unit 2 includes law enforcement dispatch employees. Unit 5 includes MEP officers, sergeants, and lieutenants. Unit 6 includes program coordinators, management analysts, and accountants.

to work more than 8.5 hours in a day or more than 40 hours in six days. Divisional overtime consists of callbacks,⁵ shift extensions, the Blue Hills Deer Hunt,⁶ and hunter safety classes.

Joint Enforcement Agreement (JEA): Paid \$238,212 during the audit period through a federal contract with the National Oceanic and Atmospheric Administration. The JEA requires that MEP officers work a specific number of hours of marine fishery enforcement, such as enforcing laws that safeguard sustainable fishing populations and protect endangered marine species and their habitats through sea patrols, dockside inspections, and public outreach.

Boat Instructor Training: Paid \$18,870 during the audit period through a federal port security grant program where officers, through the MEP Boat and Recreation Vehicle Registration and Titling Bureau, provide 20 hours a year of boating education for children under the age of 16.

Off-Highway Vehicle and Recreational Boat Safety: Paid \$158,993 during the audit period through an MEP trust account. MEP officers are responsible for enforcing safety laws for motor vehicles modified for use over off-road terrain for recreation while not on a public way. This includes off-highway motorcycles, dirt bikes, and utility vehicles.

Recreational Boat Safety: Paid \$186,427 during the audit period through a federal grant. MEP is responsible for enforcing laws pertaining to the safe operation of personal watercraft, water skis, canoes, and kayaks. MEP officers also coordinate boating and recreational vehicle safety programs throughout the Commonwealth.

DCR: Paid \$421,514 during the audit period through an interagency service agreement with DCR. MEP officers provide a law enforcement presence at designated DCR parks, pools, and facilities to protect and support DCR recreational resources.

State of Emergency (SOE): Paid \$35,455 during the audit period through MEP's overtime budget. An SOE is declared for a specific event (e.g., a blizzard) or an imminent threat of a natural or human-caused disaster for which MEP officers may provide assistance.

5. Section 7.3 of the unit 5 CBA defines callbacks as occurring when "an employee who has left his/her place of employment after having completed work on his/her regular shift . . . is called back to work prior to the commencement of his/her next scheduled shift."

6. The Blue Hills Deer Hunt is a four-day controlled hunt in the Blue Hills Reservation to manage the deer population. It is operated by DCR.

MEP's Time and Attendance Reporting System

The Information Management Corporation Computer-Aided Dispatch system is the computerized dispatch system MEP uses to log officers' time and attendance throughout their work shifts. An encrypted computer is given to each officer to change duty status, report citations or tickets issued, log in for shifts, log out at the end of shifts, record his/her location, and communicate with dispatch personnel at MEP's Boston headquarters.

Officers are required to gain approval for overtime from senior management through the following mechanisms:

- **DCR:** Officers are required to complete DCR Directed Patrol Narrative sheets explaining the work they performed, the time and date of the patrol, and the number of hours worked. Narratives are signed by the working officers and submitted to their supervisors for signature approval.
- **Divisional:** Shift extensions and callbacks are approved through an on-duty manager (such managers include people at or above the rank of captain). Approvals are recorded in a report called the IMC Activity Report,⁷ indicating which manager gave approval. For the Blue Hills Deer Hunt, officers are required to sign up on a roster and are assigned times to work. At the hunt, each officer must give his/her signature on a form indicating his/her times of arrival and departure. This form is signed by a supervisor at the end of the hunt.
- **Off-Highway Vehicle and Recreational Boat Safety:** Lieutenants create operational plans detailing their objectives, the number of personnel needed, and the number of hours of overtime needed to complete the operations. Each plan must be approved by managers before the lieutenant can distribute the opportunity to officers.
- **Boat Instructor Training:** Training opportunities are emailed to eligible officers. Officers email back with their availability and interest in the overtime.
- **JEA:** Officers are required to fill out a JEA Report Form explaining the work performed, the time and location of the overtime, and the number of hours worked, which are reviewed and approved by the officers' supervisors.
- **Asian Longhorn Beetle:** Officers are required to complete DCR Directed Patrol Narratives explaining the work they performed, the time and date of the patrol, and the number of hours worked. Narratives are signed by officers and submitted to their supervisors for signature approval.
- **SOE:** MEP management told us that officers are instructed to charge overtime only after an SOE declaration from the Governor. There are no required forms for SOE overtime. During an SOE,

7. This is a narrative of officers' patrol activity during their shifts.

officers are allowed to work more than 16.5 hours in a 24-hour period in order to maintain public safety.

In addition, MEP requires officers to use the Human Resources Compensation Management System (HR/CMS) operated by the Executive Office for Administration and Finance to track their hours worked each week. The Commonwealth's payroll system incorporates human resource / personnel and time and attendance information. It is a biweekly payroll system that supports all employees in all branches of government. HR/CMS provides enhanced functionality for state human resources and payroll administrators and ensures compliance with state and federal financial and legal requirements. HR/CMS payroll interfaces biweekly with the Commonwealth's Labor Cost Management System for fund availability, editing, and labor distribution and then updates the state's accounting system, the Massachusetts Management Accounting and Reporting System. Timesheets are approved by direct supervisors electronically at the end of each week.

Split Shifts

A split shift occurs when an officer interrupts his/her regularly scheduled duties to work a paid detail or overtime with the understanding that the officer will return to work afterward and complete his/her required hours. For example, an officer could work two hours of his/her shift, work six hours of JEA overtime, and then return to complete the last six and a half hours of his/her regular shift after the overtime is completed. The split-shift policy for details has been in place since 2006, when the current CBA was negotiated. According to a memo dated December 16, 2016 from MEP's then-Colonel, a split shift must be approved by him and there must be a mission-specific objective or unique public safety benefit for the overtime. The memo also states that MEP will not approve split shifts for private detail or DCR directed patrol. It is uncommon for other statewide law enforcement agencies—including the Massachusetts State Police—to allow split shifts.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of the Massachusetts Environmental Police (MEP) for the period July 1, 2016 through June 30, 2018.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer, the conclusion we reached regarding each objective, and where each objective is discussed in the audit findings.

| Objective | Conclusion |
|---|---|
| 1. Does MEP ensure that environmental police officer (EPO) overtime is authorized and provided in accordance with its "MEP Overtime" policy; Section 30C of Chapter 149 of the General Laws; and Sections 7.1(B) and 7.3 of its unit 5 collective bargaining agreement (CBA)? | No; see Findings <u>1</u>, <u>2</u>, <u>3</u>, and <u>4</u> and <u>Other Matters</u> |
| 2. Does MEP ensure that it distributes overtime equitably in accordance with Section 7.2(I) of its unit 5 CBA? | No; see Finding <u>5</u> |

To achieve our objectives, we gained an understanding of the internal controls we deemed significant to our audit objectives by reviewing the unit 5 CBA and agency policies and procedures, as well as conducting inquiries with MEP management. We evaluated the design of controls over MEP's authorization and distribution of overtime. We also evaluated the effectiveness of controls over authorization of joint enforcement agreement (JEA) overtime as well as approval of hours worked for all overtime. We assessed whether these controls operated as intended during the audit period.

We performed the following procedures to obtain sufficient, appropriate audit evidence to address the audit objective.

Data from the Information Management Corporation Computer-Aided Dispatch System and the Massachusetts Management Accounting and Reporting System

To facilitate our planned substantive tests, we worked with MEP's information technology (IT) personnel and extracted a dataset from the Information Management Corporation Computer-Aided Dispatch (IMC CAD) system that included 38,317 shifts worked during our audit period. The data included all shift logins, shift logouts, narratives created by officers, and types of patrol activity officers performed during their shifts.

We also queried a dataset from the Massachusetts Management Accounting and Reporting System (MMARS) that included all unit 5 officers who were paid premium overtime rates. The data included all overtime transactions' dates worked, numbers of hours, time reporting codes⁸ used, overtime descriptions, employee identification numbers, job titles, event types, pay cycle start dates, pay cycle end dates, and dollar amounts. We filtered MMARS data by overtime event type to eliminate any non-associated overtime payments. We interviewed MEP IT personnel to better understand the fields and data elements in both datasets.

We divided the 22,512 hours worked (totaling 5,500 instances and \$1,294,858) into two strata: stratum 1 is JEA overtime (totaling 4,229 hours, 1,485 instances, and \$238,211), and stratum 2 is all other overtime (totaling 18,283 hours, 4,015 instances, and \$1,056,647).

After the end of our audit fieldwork, MEP provided us with additional documents that were requested but not provided to us during our audit testing. We reviewed all of this documentation (IMC Activity Reports, timesheets, Department of Conservation and Recreation [DCR] Directed Patrol Narrative sheets, operational plans, emails, and state of emergency [SOE] directives from the Governor) and considered it in drafting this report.

8. According to the Massachusetts Human Resources Division website, "A time reporting code is a unique identifier to specify the type of time used (e.g., sick, vacation, overtime, etc.)."

JEA Overtime Test Methodology

For JEA testing, we took a statistical random sample of 24 overtime transactions out of a population of 1,485, using a confidence level of 90% with a 10% tolerable error rate and 0% expected error rate.⁹ To determine whether overtime was authorized and whether there was documentation to substantiate work performed, we reviewed JEA Report Forms and inspected timesheets to ensure that officers charged overtime to the correct time reporting code.

All Other Overtime Test Methodology

For the remaining population of 4,015 overtime transactions, we initially tested the 12 transactions where an officer worked more than 16.5 hours in a single day. Further, we took a statistical random sample of 74 transactions from the remaining 4,003 overtime transactions. Using a confidence level of 90%, with a 20% tolerable error rate and a 50% expected error rate, we tested to determine whether overtime was authorized and had documentation to substantiate work performed. Our sample consisted of the following types of overtime.

- We requested documentation for 29 divisional overtime transactions to ensure that overtime was authorized and to substantiate work performed. We received and examined documentation (DCR Directed Patrol Narratives, IMC Activity Reports, operational plans, emails, and SOE directives from the Governor) for 28 of the 29 divisional overtime transactions.
- We examined operational plans for 18 off-highway vehicle overtime transactions to ensure that overtime was authorized and to substantiate work performed.
- We examined the DCR Directed Patrol Narratives for 13 DCR directed patrol overtime transactions to determine whether officers' supervisors approved overtime.
- We requested operational plans for 12 recreational boating safety overtime transactions to ensure that overtime was authorized and to substantiate work performed. We received and examined operational plans for 10 of the 12 transactions.
- We requested, but did not receive, two emails for two boat instructor training overtime transactions to ensure that overtime was offered to all eligible officers.
- We received and examined documentation (DCR Directed Patrol Narratives, IMC Activity Reports, operational plans, emails, and SOE directives from the Governor) to determine whether

9. The confidence level is the measure of how confident we can be that our results reflect what we would have obtained if the entire population had been tested. The tolerable error rate is the maximum error in the population we would be willing to accept and still conclude that the result from the sample had achieved the audit objective. The expected error rate is the anticipated rate of occurrence of the overtime not being authorized.

the 12 transactions where an officer worked more than 16.5 hours in a single day were authorized.

Forty-Hour Test Methodology

Three sets of rules (Section 30C of Chapter 149 of the General Laws, MEP's overtime policy, and the unit 5 CBA for the period July 1, 2015 through June 30, 2018) governed EPO overtime during the audit period. These three sets of rules significantly complicate the situations where officers may be eligible for overtime. The methodology laid out below reflects our best effort at taking a fair, good-faith approach to interpreting and applying the rules that were relevant to MEP's Human Resources Compensation Management System (HR/CMS) data during the analysis.

We queried the Commonwealth Information Warehouse¹⁰ for the audit period and conducted an analysis of those data to identify instances of premium overtime paid to officers where the officers did not meet the elements of the OSA-constructed criteria to be paid at the premium overtime rate. To be included in the analysis, an instance of overtime had to meet the following three criteria:

1. occurring on a day when the officer worked less than 8.5 hours (in accordance with Section 30C of Chapter 149 of the General Laws and MEP's overtime policy);
2. occurring in a calendar week when the officer worked less than 40 hours (in accordance with Section 30C of Chapter 149 of the General Laws and MEP's overtime policy); and
3. occurring on a day during an eight-week period in which the average number of hours worked per week was below 40. For the purpose of this sample, we considered the eight-week period to begin seven weeks before the first day of the calendar week containing the date reported and end on the last day of the calendar week containing the date reported (in accordance with Section 30C of Chapter 149 of the General Laws).

We counted all paid leave toward hours worked, except sick time (per the unit 5 CBA); the only instances where we counted sick time as time worked were instances of federally funded boating and hunter safety overtime. We did not treat any cases of reported overtime as callbacks and court time (which are types of overtime named in the unit 5 CBA) because of limitations of the system of record for approvals, IMC CAD. We conducted a manual reconciliation between HR/CMS data and three officers' timesheets by collecting from MEP screenshots of the three officers' reported time for a calendar week

10. According to the website of the Executive Office for Administration and Finance, the Commonwealth Information Warehouse is an "integrated repository" of "financial, budgetary, human resource, payroll, and time reporting information."

containing an instance of overtime that met the OSA-constructed criteria and cross-referencing them to the HR/CMS data used for this manual reconciliation to verify that the data were accurate.

Split-Shift Test Methodology

We queried MMARS for the audit period to identify days when officers worked split shifts. Using data analytics, we selected a statistical random sample of 60 of 1,834 instances when officers split shifts, with a 95% confidence level, a 5% tolerable error rate, and a 0% expected error rate. To determine whether officers received approval from MEP's Director (Colonel) to work split shifts, we requested documentation of approvals. We also reviewed IMC Activity Reports to determine which officers worked before and after the overtime shifts.

IMC CAD Test Methodology

For IMC CAD testing, we analyzed IMC CAD by examining all shifts worked during our audit period to determine whether officers logged in or out for their work shifts. We asked management about the procedure of logging in to and out of IMC CAD. Additionally, we calculated the longest, shortest, and average shift lengths during our audit period.

Equitable Distribution Test Methodology

We queried from MMARS all overtime transactions and filtered by location and job title to determine how overtime was distributed among MEP officers. We held discussions with MEP management and asked for evidence of the equitable distribution of overtime, including overtime rosters.

Data Reliability Assessment

We determined the reliability of the IMC CAD data by performing interviews and testing IT controls over user identification and authentication policies and procedures, account management, and security training and monitoring configuration. We ensured the completeness and accuracy of the data from HR/CMS by judgmentally selecting 10 officers and verifying that they worked on the selected dates using IMC Activity Reports. Also, we judgmentally selected 10 officers from IMC CAD to trace to HR/CMS data to determine whether the officers worked on selected dates.

In 2018, OSA performed a data reliability assessment of MMARS that focused on testing selected system controls (access controls, application controls, configuration management, contingency planning, and segregation of duties) for the period April 1, 2017 through March 31, 2018. As part of the current audit,

we tested security management controls at MEP during the audit period to assess security awareness training and personnel screening. Further, we judgmentally selected 10 officers for each of three pay periods from MMARS and determined whether the information in MMARS matched the unit 5 CBA salary grade chart.

Based on the results of our data reliability assessments, we determined that the information obtained for our audit period was sufficiently reliable for the purpose of our audit objectives.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Massachusetts Environmental Police did not always obtain required approval for overtime.

The Massachusetts Environmental Police (MEP) did not always obtain required approval for the overtime reported on officers' timesheets. Of the 74 overtime transactions selected, for 5 (7%), MEP could not provide adequate documentation to substantiate that the officers in question obtained approval to work the overtime reported on their timesheets. Not ensuring that officers adhere to all overtime approval requirements creates a higher-than-acceptable risk of incurring unnecessary overtime costs.

Authoritative Guidance

During calendar year 2017, MEP developed various forms for various types of overtime, which its officers use to substantiate that they have approval to work overtime.¹¹ Examples of these types of overtime and their associated approvals (both before and after overtime is worked) include the following:

- Department of Conservation and Recreation (DCR) overtime has an approved DCR Directed Patrol Narrative sheet that is required to be signed by the working officer and submitted to his/her supervisors for signature approval. This form requires officers to explain the work they performed, the time and date of the patrol, and the number of hours worked.
- Divisional overtime requires a notation in the Information Management Corporation Computer-Aided Dispatch (IMC CAD) system that the shift extension has been approved by someone at or above the rank of captain.
- Off-highway vehicle and recreational boat safety overtime requires an operational plan that must be created by an MEP lieutenant and approved by an MEP employee at or above the rank of captain before being worked.

By developing these forms and procedures, MEP management demonstrated that it believes that documenting formal written approvals for overtime to support what officers claim on their timesheets is a best practice and an important internal control to ensure that all overtime worked is necessary and proper.

11. Before this, MEP used overtime approval forms that did not require the review and approval of MEP supervisors.

Reasons for Issue

MEP lacked effective monitoring controls to ensure that its officers properly documented that they obtained proper approval for the overtime hours they reported on their timesheets.

Recommendations

1. MEP should develop policies and procedures to ensure that all overtime is approved and approvals are documented.
2. MEP should establish monitoring controls to ensure that these procedures are followed.

Auditee's Response

MEP has effective controls for ensuring that overtime is approved. In order for an Environmental Police Officer ("EPO") to receive payment for overtime, the EPO must enter overtime hours into the HR/CMS system. A supervisor must then approve those overtime hours, and that approval is recorded in HR/CMS. These HR/CMS entries serve as documentation from both the employee and the supervisor that the overtime was approved overtime. By requiring weekly review and approval by a supervisor who is responsible for reviewing and approving the time of a small number of EPOs (between 3 and 7), MEP ensures that approval of overtime is reviewed and documented at or near the time of the event.

The five instances identified in the audit team's finding are not instances for which EPOs failed to work claimed overtime or even instances for which EPOs failed to secure approval before working overtime. Rather, in these instances the MEP is unable to produce additional documents corroborating the HR/CMS entries years after the fact. In an effort to provide a belt and suspenders approach to documenting overtime approvals, MEP is strengthening its policies and procedures as follows:

- *For overtime in connection with call-outs and shift extensions, a reminder has been sent to dispatchers to manually enter all approvals of such overtime into the IMC system. MEP officers will also be instructed to enter narrative notes into the HR/CMS payroll system describing the nature of work performed and correlating it with a specific IMC call # as a cross-reference;*
- *For overtime in connection with boating safety and off-highway vehicle missions, a reminder will be sent in April 2020 to lieutenants that operational plans for these missions must be approved by a manager of the rank of captain or higher, and MEP will designate central locations to save paper or electronic copies of operational plans and after-action plans;*
- *For overtime performed for the Department of Conservation and Recreation (DCR), a reminder will be sent in April 2020 to MEP officers that narratives must be signed by the officer's time approver and sent to DCR Fiscal, consistent with [MEP's overtime policy] ADM-015.*

Auditor's Reply

The Office of the State Auditor (OSA) acknowledges that the process MEP uses to approve and record both the regular time and the overtime worked by its officers in the Human Resources Compensation Management System (HR/CMS) serves as a control to substantiate that officers have worked the overtime they report. However, as noted above, MEP management believed it was necessary to establish more effective controls over this process by developing forms for various types of overtime, which it requires its officers use to substantiate that they have approval to work overtime. These additional controls better ensure that all overtime worked by officers is necessary and proper. In our audit, we found that for 5 of the 74 overtime transactions tested, MEP could not provide adequate documentation (the required form, properly completed and authorized) to substantiate that the officers in question obtained approval to work the overtime reported on their timesheets. When management implements requirements for a process, it is also obligated to establish monitoring controls over the process to ensure that the requirements are consistently followed. However, MEP lacked effective monitoring controls to ensure that its officers properly documented that they obtained proper approval for the overtime hours they reported on their timesheets.

Based on its response, MEP is taking measures to improve the documentation of overtime approvals. We also urge MEP to implement our recommendation regarding establishing effective monitoring controls over this process.

2. MEP did not properly maintain its police dispatch records.

MEP did not ensure that its officers properly maintained their duty information in its dispatch records. Specifically, during our audit period, there were 1,961 instances in the dispatch records of officers not logging out for work shifts even though they had logged in as on duty at least 16.5 hours¹² earlier and were therefore not allowed to work any more hours that day. In more than 130 instances, officers were allowed to remain logged in from 100 hours to 369 hours without logging out or updating their duty status. In addition, although MEP officers are only allowed to start charging overtime when they arrive at their overtime work locations, not during their commutes, MEP never activated the Global Positioning

12. According to Article 26 of the unit 5 collective bargaining agreement, "No employee may work more than a total of sixteen and one-half (16.5) hours in any twenty-four (24) hour period. . . . No employee shall receive any compensation for any hours worked in excess of the limits . . . unless such hours of work have been approved, in writing, by the Director."

System (GPS) tracking equipment it purchased and placed in each vehicle to ensure compliance with this requirement.

As a result of these issues, MEP cannot effectively track its officers' vehicle locations or the hours worked by officers who do not properly record their duty information in the dispatch records. It therefore lacks documentation that could be used to substantiate the accuracy of the work hours, including overtime, that officers report on their timesheets.

Authoritative Guidance

Section 4 of MEP's "IMC System Use" policy, dated March 1, 2018, states,

Officers and communication personnel are required to initiate and enter duty assignments, calls, incidents and arrests. Officers are to enter all information within the respective screen. . . .

4.1 Duty Status/Calls Officers and communications personnel shall:

4.1.1 At the beginning of shift, assign themselves to an on-duty status.

4.1.2 Update duty status by the officer through the course of the shift as needed.

4.1.3 Accurately indicate arrival, cleared status, and disposition of call(s) . . .

4.1.10 At the end of shift, indicate end of duty status.

The same requirement existed in the previous version of the policy, dated June 28, 2014.

In addition, Section 2.6.1 of MEP's "MEP Overtime" policy states,

Start-time for computing MEP overtime will be from the officer's arrival at the overtime location (i.e. specific park, forest, waterway, port, event location, city or town).

Reasons for Noncompliance

MEP's policies and procedures did not include monitoring of officers to ensure that they properly maintained their duty information. MEP officials told us that they could not activate the GPS tracking equipment because the matter was subject to collective bargaining and MEP could not unilaterally activate the equipment.

Recommendation

MEP should enhance its policies and procedures, adding a monitoring component that requires a review of dispatch activity at officers' homes, regular work locations, and overtime locations.

Auditee's Response

This audit finding is based on 1,961 instances in which MEP officers may not have logged off the IMC system in a timely fashion. However, the IMC system is not used to pay overtime. The system used to pay overtime is the HR/CMS system. There is no connection between the IMC system and the HR/CMS payroll system. Accordingly, the time an officer is logged as "on duty" in the IMC system does not have any effect on the officer's earnings and the audit team does not suggest that there were any overpayments made as a result of this finding. The audit report also makes reference to the GPS systems installed in officers' cruisers. However, the MEP's agreement with the Union precludes use of GPS to "ensure compliance with [the travel time policy]."

While this finding does not relate to the distribution, authorization or payment of overtime (the objectives of the audit), it does correctly identify some of the symptoms of multiple known IT issues with the IMC system. In particular, network connectivity issues have repeatedly prevented the IMC system from receiving an officer's "log off" transmission. MEP continues to work to improve our IT system and seek to overcome the connectivity challenges associated with being a relatively small force spread across the Commonwealth. To address these IT challenges and strengthen existing procedures, MEP has implemented the following improvements:

- All MEP officers will be directed to review and understand current MEP policy requiring on-duty updates on the IMC system, and supervisors will be directed to monitor habitual non-compliance and take corrective measures as needed;*
- Dispatchers have been reminded to monitor officers' IMC status, and to make inquiries in the event an officer is logged on for extended periods;*
- [The Commonwealth's Executive Office of Energy and Environmental Affairs' Information Technology Department, or EEA IT] has begun a full assessment of the IMC system to ascertain the reasons for technological glitches, including documentation and monitoring of IMC "crashes." Recent improvements to the system include a system upgrade in October 2019, which has improved some of the connectivity issues. Further upgrades are planned for the Fall of 2020.*
- EEA IT will move the physical infrastructure for the IMC system to [a Massachusetts Executive Office of Public Safety and Security] site in Chelsea in October 2020, which will reduce the amount of system down time.*

Auditor's Reply

IMC CAD is the agency system of record that is used to log officers' time and attendance throughout their work shifts. Although there may be no direct connection between IMC CAD and HR/CMS, the information in IMC CAD is MEP's primary source record that can be used to substantiate shift information; the hours, including overtime, worked by officers; and, to the extent possible, officers' compliance with MEP's overtime policies. Therefore, it is essential that MEP ensure that the information in IMC CAD is complete and accurate so that the hours that officers report on their timesheets can be independently substantiated. Further, because this is MEP's source record and is used by its officers to

document shift information and, in particular, overtime hours, it was related to OSA's audit objective of ensuring that environmental police officer (EPO) overtime was authorized and provided in accordance with MEP overtime policy.

It should be noted that the network connectivity issues that MEP says exist in relation to the use of this system appear to be longstanding, as OSA's testing identified issues with officers not logging out of their shifts as long ago as July 2016. In OSA's opinion, given the importance of the information in this record, MEP should have attempted to address any issues it identified with this system in a more timely manner.

Based on its response, MEP is taking measures to address our concerns in this area.

3. MEP officers may have improperly received as much as \$42,623 in overtime.

MEP did not ensure that officers worked 8.5 hours in their work days, 40 regular work hours, or 40 of a combination of work hours and paid time off hours (except in certain circumstances of sick time) before receiving an overtime rate. We identified 327 instances where a total of 65 officers were improperly compensated as much as \$42,623¹³ in overtime. As a result, MEP may have incurred unnecessary overtime costs.

Authoritative Guidance

Section 2.4 of the "MEP Overtime" policy defines overtime as follows:

Any extra work assignment, which is similar to an officer's day to day duties . . . that requires an officer to exceed eight (8) hours and thirty (30) minutes in his/her workday or forty (40) hours in his/her workweek . . . in accordance with the Unit 5 contract.

Reasons for Incorrect Pay Rate

MEP lacked policies and procedures, including a monitoring component, to ensure that officers received overtime pay in compliance with its policy.

13. The total dollar amount was \$127,869. However, we only included the total premium amount associated with the overtime, which was \$42,623.

Recommendation

MEP should create policies and procedures, including a monitoring component, to ensure that officers receive overtime pay in compliance with its policy.

Auditee's Response

MEP has policies and procedures to ensure officers receive overtime pay in compliance with policy, the collective bargaining agreement (CBA) and governing law. Unfortunately, the audit methodology used to identify allegedly improper overtime payments does not correspond to the legal requirements for paying overtime. . . . The policy incorporates the CBA by reference, and the CBA parallels the governing statute. Under policy, the CBA and the statute, the MEP is required to pay overtime whenever an officer works beyond his or her regularly scheduled shifts. Officers work a so-called 4-2 schedule, in which they work four days followed by two days off. In any given six-day period, an officer is scheduled to work 34 hours. Over an eight-week period, this averages out to 40 hours per week per officer. The collective bargaining agreement requires that MEP pay officers who work beyond this regular schedule at time and half, and this has been MEP's long-standing practice for decades.

The audit report indicates that this finding is based on a statistical review of whether an individual officer who received an overtime premium worked more than an average of 40 hours per week over an 8-week period leading up to that particular overtime premium payment. As we explained at our meeting on February 14, this methodology is inconsistent with the collective bargaining agreement, the MEP's and union's consistent past practice and, as to land-based EPOs, the governing statute. The MEP is required to pay overtime rates to EPOs who work outside of their regularly scheduled shifts, which generate, on average, a 40 hour work week. This requirement is independent of whether a particular employee worked a particular number of hours in the months leading up to overtime work. If the MEP were to apply the audit team's methodology in paying overtime, in addition to violating the CBA and governing law, the MEP would routinely pay officers overtime for working their regularly scheduled shifts, officers would be ineligible for overtime pay for the first seven weeks of employment (or first seven weeks after returning from leave) and the agency would be faced with an administratively burdensome payroll requirement that, on information and belief, no other law enforcement agency that uses a 4-2 schedule applies.

The audit methodology does not correspond to the statutory and contractual requirements for the payment of overtime. Prior to the audit team's completion of the report, counsel for MEP repeatedly warned the audit team, in person and by email, that the methodology the audit team was using would not produce accurate results. A preliminary review of the 327 instances of allegedly improperly paid overtime confirms that a significant number of these overtime payments were instances where EPOs worked on their days off and were contractually entitled to premium pay. While MEP has not been able to review all 327 instances of allegedly improper overtime payments at the time of this response, MEP will analyze each of them in the future. That project will first determine whether any employees were actually compensated at the overtime rate when they should have been compensated at the straight time rate and, if so, determine what appropriate corrective actions can and should be taken. Additionally, the

confusion of the audit team with respect to MEP's overtime requirements has highlighted an additional issue that the MEP should and will address: policies and procedures relating to overtime would benefit from additional clarity. While the rules are abundantly clear to the agency, its employees and the union, explaining them to the audit team has been a challenge. Some additional clarity has been achieved by correcting typographical errors in the revised CBA that the Commonwealth and the union entered into in 2018, more can and will be done with respect to MEP's policies. Working in cooperation with the Union, the MEP is committed to issuing new overtime guidance that will contain, in a single document, all rules for the approval, review and documentation of overtime; we expect this document will be finalized by the end of this summer.

Auditor's Reply

OSA considered all of MEP's concerns regarding the methods we used to conduct our audit testing in this area. Based on these concerns, we made several revisions to the methods we used and, by extension, our estimate of the improper overtime payments that may have occurred during the audit period. As previously noted, our testing was designed to assess compliance with criteria delineated in Chapter 149 of the Massachusetts General Laws and MEP's overtime policy. OSA believes that our methods represent a reasonable effort at interpreting and applying the rules that were relevant to MEP's overtime payroll process during the audit period given the limitations we faced. For example, one limitation we encountered was that the biweekly schedules maintained by EPOs were not formatted consistently and many were incomplete. Further, MEP was only able to provide us with biweekly schedules for a small percentage of EPOs who worked at MEP during the audit period, and those that were provided only encompassed a few months of the audit period. Therefore, we could not use this information to reconcile EPO schedules to reported time.

Given the many nuances related to when MEP officers are eligible for overtime, OSA understands MEP's concerns regarding the accuracy of the estimate of improper overtime payments we present in this report. Although the primary purpose of our testing in this area was to determine, to the extent possible, whether any improper overtime payments occurred, the value of our testing was that we were able to determine that MEP did not have adequate controls in place to ensure that its staff members complied with all of its overtime rules. This made the system vulnerable to error and abuse, a matter that we were able to bring to management's attention.

Based on its response, MEP is taking measures to address our concerns in this area.

4. MEP officers were allowed to split shifts to earn overtime without documentation of proper approval.

MEP did not have documentation to substantiate that officers received approval from the Director (Colonel) before working split shifts. We identified 784 overtime shifts (worked before the Colonel issued a memo in 2016 restricting split shifts) for which officers did not receive documented approval before splitting their regular time to work the overtime. We identified an additional 1,050 split shifts, worked after the Colonel's memo, for which officers did not receive documented approval or document the mission-specific objective or unique public safety benefit of the overtime. As a result of these issues, MEP may have improperly paid overtime to officers.

Authoritative Guidance

Section 7.1(B) of the unit 5 collective bargaining agreement (CBA) states,

Environmental Police Officers may, voluntarily, subject to the approval of the [Colonel], work a split work shift, not to exceed eight (8) hours and thirty (30) minutes in the aggregate, including a paid meal period, in a twenty-four (24) hour period. "Environmental Police Officers" shall include Supervisors.

In addition, a memo from MEP's Colonel, dated December 12, 2016, states,

As you are aware, under Article 7, Section 7.1(B) of the Collective Bargaining Agreement, the splitting of shifts is subject to the approval of the [Colonel]. I will continue reviewing all such requests and may allow an officer to split his or her shift for mission specific objectives or if there is an unique public safety benefit. However, please be advised that I will no longer approve split shifts to enable an officer to work a detail shift for the Department of Conservation and Recreation or any private entities.

MEP has developed forms for all other types of overtime indicating that formal authorization is required, demonstrating the deficiency of not having one for split shifts. Also, although there is no formal policy in place that requires documenting the mission-specific objective or unique public safety benefit of overtime, not doing so creates a lack of transparency and the appearance that the overtime is without merit.

Reasons for Issue

MEP management stated that it was common practice to authorize split shifts verbally. Also, there were no policies and procedures in place requiring the mission-specific objective or unique public safety benefit of overtime to be formally documented.

Recommendation

MEP should create policies and procedures, including a monitoring component, to ensure that all split shifts are authorized and documented before they are worked.

Auditee's Response

This finding is based on the audit team's mistaken belief that there is a requirement that the MEP Director (Colonel) authorize each and every split shift on an individual basis rather than authorizing the use of split shifts for certain classes of overtime. This is a question of contract and policy interpretation on which the audit team should have deferred to the agency's reasonable interpretation.

By way of background, in December 2016, the Colonel issued a directive that simultaneously limited approval of split shifts for certain purposes and re-affirmed and documented his approval of the use of split shifts for three particular purposes. The MEP and the Union have understood and continue to understand the governing provision of the collective bargaining agreement to allow the Colonel to approve a class of split shifts as opposed to requiring an individual approval for each officer working each split shift. The Colonel's determination of whether "mission specific objectives" or a "unique public safety benefit" justify the use of split shifts is made when considering the type of activity as a whole, and not on a shift by shift basis. For example, the Colonel approved the use of split shifts in connection with work authorized by MEP's joint enforcement agreement with the National Oceanographic and Atmospheric Administration. The Colonel has not and was not required to issue separate additional approvals for each officer on each patrol.

The MEP believes that this memorandum serves as documentation of proper approval for all split shifts within these three classes. The MEP notes that each of these activities is subject to additional approvals before EPOs engage in the underlying work.

Auditor's Reply

As noted above, in his December 2016 memo, MEP's Colonel states,

*As you are aware, under Article 7, Section 7.1(B) of the Collective Bargaining Agreement, the splitting of shifts is subject to the approval of the [Colonel]. **I will continue reviewing all such requests and may allow an officer to split his or her shift for mission specific objectives or if there is an unique public safety benefit.** However, please be advised that I will no longer approve split shifts to enable an officer to work a detail shift for the Department of Conservation and Recreation or any private entities. [Emphasis added.]*

To OSA, the wording of this memo, specifically the portion in bold, indicates that the Colonel will review all split shift requests and approve them on a case-by-case basis. If, as MEP asserts in its response, both MEP and the union understand that the governing provision of the CBA allows the Colonel to approve a

class of split shifts as opposed to requiring individual approval for each officer working each split shift, this understanding should have been recorded by management in MEP policy to ensure that proper controls existed over this process. Therefore, OSA does not agree with MEP that the December 16 directive issued by the Colonel serves as documentation of proper approval for all split shifts for certain classes of overtime, nor does it effect proper controls over this process. We again urge MEP to implement our recommendation.

5. MEP did not maintain overtime rosters to ensure the equitable distribution of overtime to its officers.

MEP did not maintain overtime rosters that would keep track of when each officer was asked to work overtime and whether each one accepted or declined any overtime offered. As a result, MEP could not ensure that there was an equitable distribution of overtime.

The table below details the regular hours and overtime compensation paid for each job title during our audit period.

Overtime Earnings by Job Title

| Job Title | Number of Officers | Overtime Hours Worked | Total Overtime Pay* | Average Overtime Pay* | Average Overtime Hours Worked* |
|------------------------------|--------------------|-----------------------|---------------------|-----------------------|--------------------------------|
| Officer | 46 | 11,312 | \$ 580,816 | \$ 12,626 | 246 |
| Sergeant | 22 | 5,245 | 314,701 | 14,305 | 238 |
| Lieutenant | 17 | 5,955 | 399,341 | 23,491 | 350 |
| Overall Total/Average | <u>85</u> | <u>22,512</u> | <u>\$ 1,294,858</u> | <u>\$ 15,234</u> | <u>265</u> |

* These numbers were rounded to the nearest dollar.

During our review of overtime payments, we noted some significant disparities in overtime earnings within each job title. For example, one lieutenant earned more than \$59,000 in overtime while another earned \$1,180; one sergeant earned \$52,865 in overtime while another earned \$0; and one officer earned \$30,165 in overtime while another earned \$0. Our analysis determined that the top 10 overtime earners in each job title earned, on average, over 750% more in overtime than the bottom 10.

Although disparities in overtime earnings do not necessarily indicate an inequitable overtime distribution process, MEP could not provide documentation of why such disparities existed.

Authoritative Guidance

Section 7.2(l) of the unit 5 CBA states,

Overtime shall be distributed as equitably and impartially as practicable among persons in each work location. . . . The Employer shall maintain an overtime roster in each facility where members of Bargaining Unit 5 are employed.

Reasons for Issue

MEP's overtime policy did not include procedures for maintaining an overtime roster within each officer's assigned facility. In addition, MEP's management informed us that overtime was assigned according to officer seniority, region, and operational necessity and that if an officer was not offered overtime, s/he would complain.

MEP management provided us with emails to show that overtime opportunities were offered to officers. However, without overtime rosters, which are required by the CBA, there is inadequate assurance that overtime opportunities are distributed equitably.

Recommendation

MEP should enhance its overtime policy to include the requirement that accurate overtime rosters be maintained in each facility where MEP officers are employed and also include any other procedures MEP deems necessary to ensure the equitable distribution of overtime.

Auditee's Response

The provision of the collective bargaining agreement at issue both requires MEP and the other agencies employing members of the Union to distribute overtime "as equitably and impartially as practicable" and "maintain an overtime roster in each facility where members of [the Union] are employed." Recognizing the distributed nature of the MEP workforce and the lack of any appropriate facilities in which to post paper rosters, neither the Union nor the MEP has sought to utilize traditional "rosters" to achieve the goal of equitable and impartial distribution of overtime for at least thirty years. Rather, the longstanding and current practice is for a supervising officer to distribute overtime opportunities by email, and thereafter keep track of officers accepting and denying (or declining to respond to) opportunities in an electronic fashion, thereby creating an electronic roster. The MEP believes that this practice complies with the both the spirit and the letter of the collective bargaining agreement as viewed through the consistent past practice of the MEP and the Union.

Accordingly, while the MEP cannot utilize physical rosters to facilitate distribution of overtime in the same manner as other agencies employing members of the Union, the MEP can improve the

policies and procedures governing the overtime distribution process. More specifically, MEP is exploring the procurement of an electronic system that would allow employees to learn about and sign up for overtime opportunities while keeping records of that activity in a more easily searchable, centralized location.

Auditor's Reply

As noted above, MEP's CBA states that "the Employer shall maintain an overtime roster in each facility where members of Bargaining Unit 5 are employed." During our audit, we found that MEP did not maintain overtime rosters that would keep track of when each officer was asked to work overtime and whether each one accepted or declined any overtime offered. MEP management did provide us with copies of emails that documented that it informed officers of overtime opportunities, but it did not provide us with any documentation to substantiate that it maintained electronic rosters.

Based on its response, MEP is taking measures to address our concerns in this area.

OTHER MATTERS

The Massachusetts Environmental Police's collective bargaining agreement needs to be updated.

In addition to the findings discussed in this report, during our audit we identified an issue with the correct authority under which the Massachusetts Environmental Police (MEP) awards overtime to officers and compensates them for that time. Specifically, Article 7.2(D) of the unit 5 collective bargaining agreement (CBA), which covers all uniformed members of MEP, states,

*Any [unit 5 officer] shall be compensated at the rate of time and one-half his/her regular rate of pay for authorized overtime performed in excess of **forty-eight (48) hours** in any six (6) day period. [Emphasis added.]*

Further, Article 2.1 of the unit 5 CBA states,

If this Agreement contains a conflict between matters covered by this Agreement and the rules, regulations or orders of various agencies covered by this Agreement, the terms of this Agreement shall prevail.

The plain language of Article 2.1 would lead a reader of the unit 5 CBA to conclude that MEP officer overtime is only authorized after an officer works more than 48 hours and that, to the extent that an MEP policy contradicts this provision, Article 7.2(D) and its 48-hour mandate shall prevail.

These sections of the unit 5 CBA appear to be in conflict with Section 2.4 of the "MEP Overtime" policy, which defines overtimes as "any extra work assignment . . . that requires an officer to exceed eight (8) hours and thirty (30) minutes in his/her workday or **forty (40) hours** in his/her workweek" (emphasis added).

According to Section 30C of Chapter 149 of the Massachusetts General Laws, the service of "land based environmental police officers of the division of law enforcement" who work more than an average of 40 hours per week ("over a period of one or more work weeks not in excess of eight, as determined by the commissioner") or "in excess of the normal work day" (also as determined by the commissioner) "shall be compensated for at the rate of one and one half times the regular hourly rate of such officer." The "MEP Overtime" policy appears to be consistent with this law in that they both authorize overtime when an MEP officer works more than 40 hours in a given work week. According to MEP and the Massachusetts Human Resources Division (HRD), the unit 5 CBA language authorizing overtime only for

work that exceeds 48 hours is a remnant from a time when “boat based” MEP officers worked a schedule of 48 hours on and 96 hours off. According to MEP and HRD, this schedule was eliminated in 2007, but the CBA language remains.

MEP should work with its partners in unit 5 to ensure that the next iteration of the CBA accurately reflects a framework for authorizing and paying overtime that is consistent with both state and federal authority.

APPENDIX

Massachusetts Environmental Police Bureaus¹⁴

Coastal Bureau

Officers patrol coastal waters conducting investigations of illegal fishing practices, marine theft cases, and enforcement of boat registration and titling requirements.

The coastal force mediates disputes between competing fishing interests such as druggers, gill-netters, lobstermen, and recreational anglers. In addition, coastal officers closely monitor fish markets, processing facilities, shellfish digging, and Off-Highway Vehicle use on beaches.

Inland Enforcement Bureau

Environmental Police Officers serving in the inland regions are responsible for enforcing a wide variety of laws and regulations including the statutes regarding hunting, fishing, trapping, boating, and off-highway vehicles. Inland officers also investigate cases of illegal waste disposal, wetlands violations, and assist in search and rescue efforts. Officers patrol in cruisers, four-wheel-drive vehicles, boats, off-road vehicles, on foot, and in aircraft when necessary. Inland officers pay particular attention to state forests, parks, wildlife management areas, boat access sites and heavily-used public waterways such as major rivers and great ponds.

Boat and Recreation Safety Bureau

The Boat and Recreation Safety Bureau coordinates boating and recreational vehicle safety programs throughout the Commonwealth. Our boating safety training course, called "Boat Massachusetts," addresses fundamental safety concepts and emphasizes the operator's legal and ethical responsibilities. It targets the boating novice, especially young boaters (12 through 15 years of age), who are required by state law to complete such a course in order to operate a motorboat without adult supervision. Additionally, safety and legal demonstrations are offered to groups of boaters, snowmobile riders, and off-highway vehicle users, with programs tailored to a group's particular needs. The Bureau is also responsible for the investigation of all motorboat and recreational vehicle accidents that cause substantial property damage, serious injuries, or fatalities.

Environmental Crimes Bureau

The Environmental Crimes Bureau is part of a unique interagency investigative organization called the "Environmental Crimes Strike Force." Under the direction of the Attorney General and the Secretary of Energy and Environmental Affairs, the Strike Force combines the prosecutory expertise of the Attorney General's Office with the scientific and investigatory skills of the Department of Environmental Protection, the Environmental Police, and the State Police. The Strike Force investigates and prosecutes environmental crimes that have serious public health

14. Text in this appendix is quoted from the Massachusetts Environmental Police website.

consequences—cases involving illegal hazardous and solid waste disposal, water pollution, air quality violations, illegal pesticide application, and violations of wetland protection statutes.

Marine Theft Bureau

The Marine Theft Bureau was established to combat intensifying theft problems involving vessels, motors, electronic devices, and other marine accessories.

Marine Theft Bureau personnel work closely with the U.S. Coast Guard, federal enforcement agencies, state and local police, harbormasters and insurance agencies to prosecute criminals and recover stolen marine equipment.

In addition, the Bureau's Questioned Documents Section cooperates with the Division's Registration and Titling Bureau on investigations involving disputed motorboat titles and registrations. Through cooperation with the Massachusetts Department of Revenue, the Marine Theft Bureau recovers substantial sales and excise tax revenue to the Commonwealth each year.

Boat and Recreation Vehicle Registration and Titling Bureau

The Boat and Recreation Vehicle Registration and Titling Bureau is responsible for registering motorboats, snowmobiles, and recreation vehicles in the Commonwealth of Massachusetts. We have five conveniently located registration offices to serve our customers throughout the state.