

# City Solicitor Response

Case # 24-0054-I



February 11, 2025

Isabel Mercedes Cumming, Inspector General  
Office of the Inspector General  
City Hall, Suite 635  
100 N. Holliday Street  
Baltimore, Maryland 21202

**RE:   OIG Case No. 24-0054-I**

Dear Inspector Cumming,

This letter responds to your investigation into the unauthorized pay practices of the Baltimore City Sheriff’s Office (“BCSO”) and, more particularly, to inform you of the steps the Mayor and City Council of Baltimore (“the City”) is pursuing to rectify the overpayments received by BCSO members as well as how the City intends to prevent any future occurrence.

**I.     November 2023 Detail Order**

As you are aware, this matter is currently in arbitration because of a grievance filed by City Lodge No. 22 of the Fraternal Order of Police, Inc. (“FOP 22 or Union”) seeking to reinstate the Detail Order issued by Sheriff Sam Cogen on November 14, 2023, as well as recover backpay associated with details allegedly performed following deactivation of the pay code in Workday. The issue in dispute at arbitration is whether the Detail Order issued by Sheriff Cogen complies with the provisions of the MOU. Your investigative findings largely mirror the evidence presented by the City at arbitration—namely, the parties never contemplated that the detail provision applies when BCSO members performed their regularly scheduled job duties, or when the BCSO worked “details” that were *not* alongside the Baltimore Police Department (“BPD”) or at the request of the BPD.

The detail provision, which was a union-led proposal, was intended to apply only when the BCSO aided the BPD in crime suppression and public events. This fact was borne out at arbitration through the testimony of City and union officials. Both testified that the impetus for the proposal was based upon a real-life instance where a deputy sheriff worked alongside her son, a BPD officer, during a detail and received a significantly disparate rate of pay. The goal of the detail provision was to eliminate this type of disparity when BCSO members worked alongside the BPD, not when they performed work alongside any other entity. Also, your timeline of events reflects the evidence presented by the City at arbitration. In other words, Sheriff Cogen took it upon himself to issue the detail order after being advised by counsel that statutorily, the Mayor did not have the authority to increase the salaries of BCSO employees as Sheriff Cogen requested. The Mayor subsequently outlined these limitations in his January 10, 2024, letter to Sheriff Cogen wherein he expressed his support for BCSO employees and also proposed that the City work in partnership with Lodge 22 to amend the statute to allow for collective bargaining over wages. *See OIG Exhibit 20; Md. Code,*

*Courts & Judicial Proc., Section 2-316 et seq.* It is not lost on the City that Sheriff Cogen issued the Detail Order *immediately* following his November 14, 2023 request to the Mayor for a salary increase. Also, as noted in your investigative report, ██████████, Assistant Sheriff, confirmed that Sheriff's Cogen's stated reason for issuing the Detail Order was tied directly to his having exhausted all other avenues, including his meeting with the Mayor on November 14, 2023, to increasing the compensation of his members.

The evidence phase of the arbitration proceeding is concluded. The arbitrator strongly encouraged the parties to reach agreement on the following areas: (1) the application of Article 6(G) going forward; (2) reconfiguration of Workday to allow BCSO deputies to resume inputting work hours for agreed-upon detail work; and (3) a consensus on how to resolve prior overpayments less any offsets for legitimate details performed since deactivating the pay code in Workday. The arbitrator is likely without authority to issue a ruling on item (3), as that is not within the scope of the issue before him; however, it is his apparent hope that the parties can reach a global settlement of all issues surrounding detail pay. We address each area in the order presented.

## **II. Status of Negotiations**

The parties are currently in active negotiations to resolve this dispute. The status is as follows:

### **1) Detail Order**

Sheriff Cogen has agreed to rescind the current Detail Order and to work with City officials to arrive at a mutual understanding on the application of detail pay for members of the BCSO. These discussions are ongoing and require input from the BPD to ensure a clear delineation of job functions. As you are probably aware, the Sheriff's Office currently is involved in numerous activities not directly related to its core functions, such as providing security during events requested by community organizations or providing towing services in said communities; patrolling Fells Point area; responding to requests for services from members of the City Council; and providing law enforcement presence at Fleet Week, Oyster Festival, Italian Festival and to various synagogues. In addition, the BCSO has contracts with the Ravens and Orioles organizations, to name a few, requiring their presence during athletic events. These extra-work activities require consensus and coordination with the BPD and are actively under discussion.

In the same moment, it is imperative to acknowledge that the Sheriff's Office also participates in events (*not* alongside the BPD and *not* at the request of the BPD) in which the City benefits from (if not encourages) their participation. Such examples include, and likely not limited to small festivals and community events.

As one further point of note, the BCSO did not, as it claims, alert DOF of the Detail Order as the reason it exceeded its budget allocated for overtime.<sup>1</sup> To the contrary, ██████████, DOF Deputy Budget Director, detected excessive overtime expenses following BCSO's Chief Financial Officer, ██████████, requests for additional funds to support new positions. It

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<sup>11</sup> According to ██████████, DOF Budget Director, detail pay falls under line item labeled "Overtime."

was only after further inquiry that Mr. █████ concluded that the true explanation for costs overruns was due to the Detail Order issued by Sheriff Cogen. *See Email attached hereto as Exhibit A.*

## 2) Workday Configuration

The City Detail Overtime Option was implemented in January 2023 to address the contractual needs of employees of the BCSO. As understood by the City, the City Detail OT code was to be used for a category of public safety work undertaken by Sheriff’s office sworn employees when they were detailed to assist in critical public safety work under the direction of or at the request of the Baltimore Police Department. The typical use identified and tested for at that time was overtime hours less than 20 hours per pay period. It was not clear from guidance received that a City Detail Regular code was needed and it was not created at implementation. From January 2023 through November 13, 2023, the use of the City Detail Overtime code was minimal.

On November 14, 2023 the Sheriff’s office issued a memo directing Sheriff’s employees to enter all time worked as City Detail, noting that *“Effective immediately, under this “detail order” the sheriff employees covered under the Sheriff Labor Contract will select “City Detail” in the Workday system for ALL hours worked during the regular shift AND any overtime they are authorized to work”.* See **Exhibit B**. Details of this change in how the code would be used were not provided to the City’s Payroll or DHR HRIS configuration teams at the time of the memo.

As noted in your investigative report, after Sheriff Cogen issued the Detail Order on November 14, 2023, the use of the ‘City Detail Overtime’ code steeply increased. For example, January to November 13, 2023, the average number of hours a month submitted as City Detail was 10, post memo that average number of hours rose to 104:

	01/10/2023-11/13/2023	11/14/2023- 02/26/24 (Post Sheriff’s Directive)
Count of Employees	65	92
Total Overpayment Amount	<b>\$128,409</b>	<b>\$2,222,850</b>
Average\$/month/employee	<b>\$188.</b>	<b>\$ 5,685.</b>
Total City Detail Hours Paid	<b>6,840</b>	<b>40,882</b>
Average Hours/Month/Employee	<b>10</b>	<b>104</b>

Correspondingly, individual employees saw their gross pay more than double and in some cases triple. Despite such increases from November 2023 to February 2024, there were no payroll support tickets filed from Sheriff’s employees or managers with questions or concerns about possible City Detail overpayments.

The resulting overpayment are comprised of two components: 1) the configuration paying both overtime and regular salary and 2) the Sheriff’s directive to categorize all hours worked as qualifying for ‘City detail’ pay.

### **3) Process Improvements**

The Payroll and DHR Configuration teams have updated the City Detail configuration to include separate codes for City Detail Regular and City Detail Overtime. Assuming confirmation from stakeholders of open configuration questions and final testing and validation by all stakeholders, implementation of the revised configuration is anticipated within 45 days after the grievance process concludes. It is also crucial that sufficient internal controls are put in place within the BCSO to prevent against misuse (*i.e.* maintaining proper documentation of all details and requiring management sign-off for same).

### **4) Internal Controls**

It is important to note that the City employs citywide standard payroll validation including monitoring of major pay period to pay period variances, zero-dollar pay results, high gross wages, and inspections for other major anomalies. Variations in overtime use in public safety agencies can be normal, and Payroll had no knowledge of the change in use of the pay code prompted by the Sheriff's memo directive.

Additionally, at the agency level, there are reviews that the agency fiscal and/or payroll staff are expected to conduct, as those personnel are positioned to analyze the impact of operational changes on pay results. Agencies have the ability and are expected to run standard audit reports bi-weekly on their respective pay group payroll processing weeks. These reports include audit time tracking reports for workers with hours entered but not submitted, workers with OT requests entered, but not approved and after payroll results are processed review the results posted to the accounting ledger. These reports are available to Agencies via the centralized reporting dashboard *Reports by Functional Area*, which provides a bank of both Absence/Time Tracking Reports and Payroll Reports. Agencies are to research variances and report to payroll any issues or findings they are not able to resolve.

Payroll also works with the Bureau of Budget and Management Research (BBMR), who actively monitors agency expenditures and follows up on variances. In this case, as noted, the variances were first identified by BBMR employees who identified significant variances in Overtime expenditures at the Sheriff's Office and followed up to meet with Sheriff's Office fiscal staff. Initially, the Sheriff's Office fiscal staff indicated the overtime expenditures were normal and anticipated due to a need for increased overtime. The BBMR team disputed this and met with the Sheriff's Office to share their analysis in detail. BBMR followed up by promptly reporting the issue to Payroll on February 15, 2024. Payroll began to immediately review the evening of 2/15 and created specialized reporting to identify any configuration issues over the next five business days. The pay code 'City Detail Overtime' was turned off as a selection option February 26, 2024 and follow up work to calculate the overpayment amounts and address configuration issues was initiated.


### 5) Recoupment of Overpayments

The parties are actively discussing how to address the overpayments and offsets, if any. This process is time consuming yet necessary. The primary obstacle has been obtaining a list of details performed by BCSO members starting November 15, 2023, through the present. During arbitration, members of the Sheriff's Office provided conflicting accounts of whether the Sheriff's Office maintains a list of all details worked by its members. Notwithstanding, during a meeting between the OLC, City attorneys and officials of the BCSO on January 3, 2025, the latter promised to provide the City a list of details worked by its members during the relevant period. The list has yet to be provided, as has been the case in prior requests from the City. The detail list, if existent, is crucial to determining what monies are owed by *or* due to BCSO members given that the detail code in Workday was deactivated for nearly 15 months. While the City has an accurate accounting of overpayments to BCSO members from November 15, 2023, through February 26, 2004, any offsets cannot be determined at this time. The City reasonably expects, however, that members of the BCSO did in fact work legitimate details before and after deactivation of the detail pay code in Workday; however, a full and accurate accounting cannot be completed until the City receives from the Sheriff's Office the list of details during the covered period.

### III. Conclusion

In closing, we trust that the above content responds fully to your requests. Should you have any further questions or concerns, please do not hesitate to contact me.

Sincerely,



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Ebony Thompson  
City Solicitor

[REDACTED] (Law Dept)

**From:** [REDACTED]  
**Sent:** Tuesday, October 8, 2024 11:19 AM  
**To:** [REDACTED]  
**Subject:** Fw: Requesting 10 Court Security Officer Positions Opened and Funded

[REDACTED] here is an earlier conversation that tied into the Sheriff's Office overtime issue. Primary focus point: the Sheriff's Office was looking at the time to bring in a number of PT/contractual employees, and I referenced the huge increase in overtime through the last month of Q2, and wanting to tackle that issue first ahead of the contractual position discussion. I'll forward some additional emails with other relevant references.

[REDACTED]

[REDACTED]

Assistant Budget Director  
Bureau of the Budget and Management Research (BBMR)  
Department of Finance  
[REDACTED]@baltimorecity.gov

**From:** [REDACTED] Sheriff [REDACTED]  
**Sent:** Wednesday, February 14, 2024 1:54 PM  
**To:** [REDACTED] (DOF) [REDACTED]@baltimorecity.gov>  
**Subject:** RE: Requesting 10 Court Security Officer Positions Opened and Funded

Sounds good, thanks!

**From:** [REDACTED] (DOF) <[REDACTED]@baltimorecity.gov>  
**Sent:** Wednesday, February 14, 2024 1:54 PM  
**To:** [REDACTED] (Sheriff) [REDACTED]@baltimorecity.gov>  
**Subject:** Re: Requesting 10 Court Security Officer Positions Opened and Funded

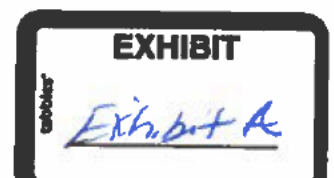
I'll put something on for tomorrow.

RE: overtime, it's too sudden an increase and significant (4-5x the level we see in the preceding months) so there has to be some type of change either to the activity or to the application of overtime. Vacancies are high but also should be somewhat stable over the last few months so I wouldn't expect that to drive the costs here.

[REDACTED]

[REDACTED]

Assistant Budget Director  
Bureau of the Budget and Management Research (BBMR)  
Department of Finance



[REDACTED]

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**From:** [REDACTED] (Sheriff) [REDACTED]@baltimorecity.gov>  
**Sent:** Wednesday, February 14, 2024 1:22 PM  
**To:** [REDACTED] (DOF) [REDACTED]@baltimorecity.gov>  
**Subject:** RE: Requesting 10 Court Security Officer Positions Opened and Funded

Good afternoon:

Let put something on the schedule. We have been mandated by the judiciary to increase security. We will also have to add two court security assistant positions. Position numbers 51415& 54146. This will be an additional cost of \$36,105 for the remainder of the fiscal year. The increase in overtime is possibly because we are short staff. If possible, can we use the vacancy savings to fund these positions. If possible lets make this happen as soon as possible.

Thanks,



[REDACTED]  
*Chief Financial Officer*  
*Baltimore City Sheriff's Office*  
111 North Calvert Street

[REDACTED]  
sheriff.baltimorecity.gov



**From:** [REDACTED] (DOF) [REDACTED]@baltimorecity.gov>  
**Sent:** Wednesday, February 14, 2024 11:11 AM  
**To:** [REDACTED] (Sheriff) [REDACTED]@baltimorecity.gov>  
**Cc:** [REDACTED] (Sheriff) [REDACTED]  
**Subject:** Re: Requesting 10 Court Security Officer Positions Opened and Funded

[REDACTED]

Let's schedule some time to talk today if possible. I sent you a few brief chat messages; the identification of the cost is a necessary component, but we have to have a much better understanding of overtime which saw a huge increase starting in or around December 2023 so this wasn't fully on our radar after Q1 projections.

I am worried this increase in itself will make and addition of funded positions impossible without offsets.

- Is there any explanation as to why overtime has increased by such a significant amount?
- Is there anything that ties to additional revenue sources, such as anticipated state or grant funding, etc. that might be considered an offset for this increase to overtime detail?

Thank you,



[REDACTED]  
Assistant Budget Director  
Bureau of the Budget and Management Research (BBMR)  
Department of Finance  
[REDACTED]

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**From:** [REDACTED] (Sheriff) [REDACTED]@baltimorecity.gov>  
**Sent:** Wednesday, February 14, 2024 9:59 AM  
**To:** [REDACTED] (DOF) [REDACTED]@baltimorecity.gov>  
**Cc:** [REDACTED] (Sheriff) [REDACTED]  
**Subject:** FW: Requesting 10 Court Security Officer Positions Opened and Funded

Good morning:

I have provided the details below for the 10 positions that would bring us to the end of the fiscal year. Please provide me with options we have for funding these positions. We urgently need to get this done. Please let me know if there is anything I can do to help move this along.

Thanks,



[REDACTED]  
Chief Financial Officer  
Baltimore City Sheriff's Office  
111 North Calvert Street  
[REDACTED]  
sheriff.baltimorecity.gov  
f t i

**From:** [REDACTED] (Sheriff)  
**Sent:** Tuesday, February 13, 2024 1:22 PM  
**To:** [REDACTED] (DOF) [REDACTED]  
**Subject:** RE: Requesting 10 Court Security Officer Positions Opened and Funded

Good afternoon:

I have recalculated the numbers to reflect the 4 months left that we would have to over in this fiscal year.

The average salary is about \$69,851 with \$20,000 for benefits.  
The would bring the total for 4 months to about \$299,505.




The calculations below reflects how I got my number.

Salary Range	AVG Salary	Annual	Monthly	4 months
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\$ 51,982.00	\$ 87,721.00	\$ 69,851.50	\$ 69,851.50	\$ 5,820.96	\$ 23,283.83
Benefits					
\$20,000			\$20,000	\$ 1,666.67	\$ 6,666.67
			<u>\$ 89,851.50</u>	<u>\$ 7,487.63</u>	<u>\$ 29,950.50</u>

Thanks,



[Redacted]  
 Chief Financial Officer  
 Baltimore City Sheriff's Office  
 111 North Calvert Street  
 [Redacted]  
[sheriff.baltimorecity.gov](mailto:sheriff.baltimorecity.gov)  




From [Redacted] (DOF) <[Redacted]@baltimorecity.gov>  
 Sent: Tuesday, February 13, 2024 11:06 AM  
 To: [Redacted] (Sheriff) <[Redacted]@baltimorecity.gov>  
 Subject: Re: Requesting 10 Court Security Officer Positions Opened and Funded

Thank you [Redacted] For budget purposes I would establish these at midpoint of the position range. I would expect since this is a mid-year request that there was not a line item previously established to support this. And I would not expect Sheriff would have \$1M to just pull from another line item, but I want to make sure that this is getting identification of offsets if (and only if) there is decision not to add in additional funding to the budget for this.

FWIW, I have been in some earlier talks on the Courts and the extended security detail, parking arrangements, etc. - and I recognize Sheriff is being asked to cover more territory on this matter per the courts, likely well outside of the Sheriff's plans going into this year.

[Redacted]

[REDACTED]  
Assistant Budget Director  
Bureau of the Budget and Management Research (BBMR)  
Department of Finance  
[REDACTED]

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**From:** [REDACTED] (Sheriff [REDACTED])  
**Sent:** Tuesday, February 13, 2024 10:47 AM  
**To:** [REDACTED] (DOF) [REDACTED]  
**Subject:** RE: Requesting 10 Court Security Officer Positions Opened and Funded

Good morning:

The Baltimore City Sheriff's Office is requesting 10 fulltime positions for Court Security Officers to be open and funded. Salary range for these positions are as follows: \$51,982- \$87,721.  
Benefits per position \$20,000  
Total request \$720,000-\$1,100,000

I am not sure of the funding source in our budget If you have any options. Please feel free to forward the to me I will also look through our budget for funding.

Thanks,



[REDACTED]  
*Chief Financial Officer*  
*Baltimore City Sheriff's Office*  
111 North Calvert Street  
[REDACTED]

sheriff.baltimorecity.gov



**From:** [REDACTED] (DOF) [REDACTED]  
**Sent:** Tuesday, February 13, 2024 10:33 AM  
**To:** [REDACTED] (Sheriff) [REDACTED]  
**Subject:** Re: Requesting 10 Court Security Officer Positions Opened and Funded

Octavius, thank you for reaching out and noted.

- What is the total cost of funding the below positions?
- Can you send me proposed offsets in the budget if you had to cover this within current resources?

Thank you,  
[REDACTED]

[REDACTED]  
Assistant Budget Director  
Bureau of the Budget and Management Research (BBMR)  
Department of Finance  
[REDACTED]

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**From:** [REDACTED] (Sheriff) [REDACTED]  
**Sent:** Tuesday, February 13, 2024 10:51 AM  
**To:** [REDACTED] (DOF) [REDACTED]  
**Subject:** Requesting 10 Court Security Officer Positions Opened and Funded

Good morning:

The Sheriff's Office is requesting 10 court security officers positions opened and funded.  
Position number are as follows :24732,24735,24736,24745,24746,24751,24760,32915,32916,34304.

This is due to judges request for additional security. Please let me know what additional information you will need to get this processed.

Regards,



[REDACTED]  
*Chief Financial Officer*  
*Baltimore City Sheriff's Office*  
111 North Calvert Street

[REDACTED]  
[sheriff.baltimorecity.gov](http://sheriff.baltimorecity.gov)



[REDACTED] (Law Dept)

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**From:** [REDACTED] (DOF)  
**Sent:** Tuesday, October 8, 2024 11:24 AM  
**To:** [REDACTED] (DOF)  
**Subject:** Fw: Budget Matter  
**Attachments:** NB Letter to [REDACTED] re Workday Payroll Miscalculations (2-26-2024).pdf

[REDACTED] for reference - here is an earlier letter send from the Sheriff's Office about two weeks out from the earlier email with BBMR/Sheriff's Office fiscal staff.

Points that I would note from the attached letter:

- Reference to invoking authority as of 11/14/23 for all covered employees to allow for a rate of X + \$15 from the MOU: No legal background on my end, so take my read with a huge grain of salt - but I am not sure I understand that to be the intention of that section of the MOU. I don't think it was intended to allow for across the board application of a higher rate, rather, I beleive it was intended for specific duty assignment requested/initiated by BPD.
- Mention of the Sheriff's Office conducting a self audit week of 2/12/24 and urgent meeting request on 2/15 - perhaps true, but this does not appear to identify a prompting event/issue that lead to the review or auditing. I believe that would have resulted from our office reaching out and prompting the concern on overtime.
- Mention of an erroneous payroll formula calculation: I am not entirely sure about accuracy of this assertion. I think the payroll formula did what was intended - a calculation at the higher X +\$15 rate - but it's the application across the board that caused the dramatic increase in wages/expenditures during the following months. That application would not have been something Payroll would be responsible for, as far as I know. I think that time type is identified by the operating/submitting agency employees or relevant agnecy HR and payroll staff.

[REDACTED]  
Assistant Budget Director  
Bureau of the Budget and Management Research (BBMR)  
Department of Finance  
[REDACTED]

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**From:** [REDACTED] (Sheriff) [REDACTED]  
**Sent:** Monday, February 26, 2024 4:23 PM  
**To:** [REDACTED] (DOF) [REDACTED]  
**Subject:** Re: Budget Matter [REDACTED]

[REDACTED]

Please see the letter attached to this email from me addressed to you.

Let me know if you have any questions but we definitely look forward to working to resolve this as swiftly and seamlessly as possible.

I'm happy to chat about it tomorrow when you're back in the office, too, if you prefer.

I'll be in Annapolis so call my work cell at [REDACTED] or my personal one at [REDACTED] if that one gets poor service due to everything in Annapolis always getting poor service.

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**From:** [REDACTED] (DOF) [REDACTED]

**Sent:** Thursday, February 22, 2024 4:33 PM

**To:** [REDACTED] (Sheriff) [REDACTED]

**Cc:** [REDACTED] (Sheriff) [REDACTED]

[REDACTED]

**Subject:** Re: Budget Matter

Thank you [REDACTED]. And noting, I want to commend [REDACTED] for immediate and direct attention on this once this came up. We'll work to get this righted.

[REDACTED]  
Assistant Budget Director  
Bureau of the Budget and Management Research (BBMR)  
Department of Finance  
[REDACTED]

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**From:** [REDACTED] (Sheriff) [REDACTED]

**Sent:** Thursday, February 22, 2024 3:58 PM

**To:** [REDACTED] (DOF) [REDACTED]

**Cc:** [REDACTED] (Sheriff) [REDACTED]

[REDACTED]

**Subject:** Budget Matter

Good afternoon. I just wanted to write you really quickly to let you know that we'll be sending over some formal findings of our internal investigation into the overtime expenditure issue that you and [REDACTED] (copied) have been working through, which started a week ago today after the initial meeting with Journal Entries being reviewed at our request (that we could not see on our end).

Preliminarily, I just wanted you to know that the Sheriff is very concerned by what appears to be a vastly inaccurate implementation of the authority he invoked under the FOP 22 labor agreement and we are

committed to working with you and whomever else needs to be involved to correct this issue, which appears to be out of our control as an Office, since Workday is a City technology.

Thanks,



[Redacted]  
*Assistant Sheriff*  
*Baltimore City Sheriff's Office*  
111 North Calvert Street

[Redacted]  
[sheriff.baltimorecity.gov](http://sheriff.baltimorecity.gov)

