



Seattle Office of
Inspector General



Audit of SPD Paid COVID-19 Leave

April 11, 2024

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Audit Objective and Scope

Audit Objective

To determine if SPD designed and implemented controls to prevent abuse of paid leave for on-duty COVID-19 exposures, and to determine how SPD funded COVID-19 leave for employees.

Audit Scope

This audit assessed the funding and implementation of COVID-19 related paid-leave between March 4, 2020, and December 31, 2022, when SPD’s paid COVID-19 leave program expired. This audit did not review medical records that may have included information protected by HIPAA.¹

Audit Standards

The Office of Inspector General for Public Safety (OIG) 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Executive Summary

OIG initiated this audit at the request of the Mayor’s Office to assess SPD’s administration and funding of sick leave for COVID-19. This audit found that from late 2020 through the end of 2022, SPD developed an effective system for monitoring the health and work status of employees, and this system was likely

1 HIPAA stands for the Health Insurance Portability and Accountability Act.



sufficient to prevent widespread misuse of paid COVID-19 leave. However, OIG found that in providing employees with paid leave for COVID-19 exposure or illness, the Department did not engage in required processes for making substantive changes to wages and working conditions of union-represented employees.

OIG would like to acknowledge the full and timely assistance of SPD while conducting this audit.

Key findings

- SPD developed an approval process for paid COVID-19 leave that reduced the likelihood of its misuse.
- The SPD timesheet approval process minimized the likelihood that the COVID-19 pay code would be erroneously approved.
- SPD prioritized slowing the spread of COVID-19 by providing paid leave to employees, but did not follow established procedures for providing additional employee leave benefits.

Background

SPD Response to COVID-19 Pandemic

SPD, like many other government agencies, continued providing uninterrupted essential services to Seattle residents during the COVID-19 pandemic. As COVID-19 hospitalizations and deaths rose across King County in March 2020 and the first SPD employees began to test positive for the disease, SPD sought to mitigate the risk of widespread infection among employees. To accomplish this, SPD incentivized employees to stay home when they presented risk of contagion by providing paid leave for employees who had been exposed to, or were infected with, COVID-19 while on duty. SPD tracked employees' COVID-19 symptoms through a HIPAA-compliant application called REDCap, which has been used by universities and government agencies nationwide to work with sensitive medical information.

Research Electronic Data Capture (REDCap) Program

SPD EMTs had been using REDCap prior to the COVID-19 pandemic to provide relevant feedback to officers who care for patients in a prehospital setting, and to assess opportunities for improved patient care and more effective training. This quality improvement program also helped track officers who had been exposed to patients with communicable diseases. Because SPD already had the REDCap program in place, they were able to scale it up quickly to intake and monitor SPD employees who contracted or were exposed to COVID-19. An EMS coordinator was brought in to assist SPD Human Resources with COVID-19 testing and monitoring. The coordinator helped guide and oversee the program's setup under the direction of Chief Best and the SPD Director of Human Resources by creating a data survey system to monitor and track employees exposed to or testing positive for COVID-19.

Audit Findings

SPD developed an approval process for paid COVID-19 leave that reduced the likelihood of its abuse.

Approval of paid leave was screened by medical professionals through the REDCap program.

Employees exposed to COVID-19 while on duty were required to complete a REDCap entry form to receive paid leave. Entry forms were screened by a contracted medical professional who determined, based on



the employee’s proximity to, and duration of time spent with, a COVID-positive individual as well as their current symptoms, whether they would be required to quarantine, take a COVID-19 test, or return to work. This determination was based on CDC guidelines.

If an employee was required to quarantine due to sickness or exposure, their entry forms were then vetted by trained members of SPD’s COVID-19 Safety Response Team, called safety officers, who determined whether the employee’s COVID-19 exposure occurred while they were on duty. If an employee’s exposure was determined to have occurred while on duty, they would be approved for paid COVID-19 leave. Otherwise, they were required to use another form of leave during their quarantine period.

No single person was responsible for the decision to approve or deny paid COVID-19 leave. Inclusion of an external medical professional in the approval process provided additional assurance that the correct individuals were authorized to use paid COVID-19 leave.

SPD’s process for continued approval prevented employees from using paid COVID-19 leave longer than quarantine guidelines recommended.

The REDCap system emailed automated symptom tracking surveys twice a day to all quarantined employees. Employees using paid COVID-19 leave were required to complete both surveys daily. Safety officers used the survey responses to track whether an employee’s symptoms were improving or worsening, and they cleared employees to return to work based on CDC guidance. Employees were notified of their return-to-work date via email and were no longer able to use paid COVID-19 leave if they chose to remain out past that date.

SPD employees’ use of COVID-related leave closely followed trends of confirmed COVID-19 infections in King County.

OIG did not assess individual employees’ use of leave; however, this audit compared department-wide use of leave against rates of confirmed COVID-19 cases in King County. As shown in Figure 2, approved use of the COVID-19 pay code, ‘AZ’, closely corresponded with rates in King County. This suggests that SPD’s controls around paid COVID leave were effective in preventing widespread abuse.

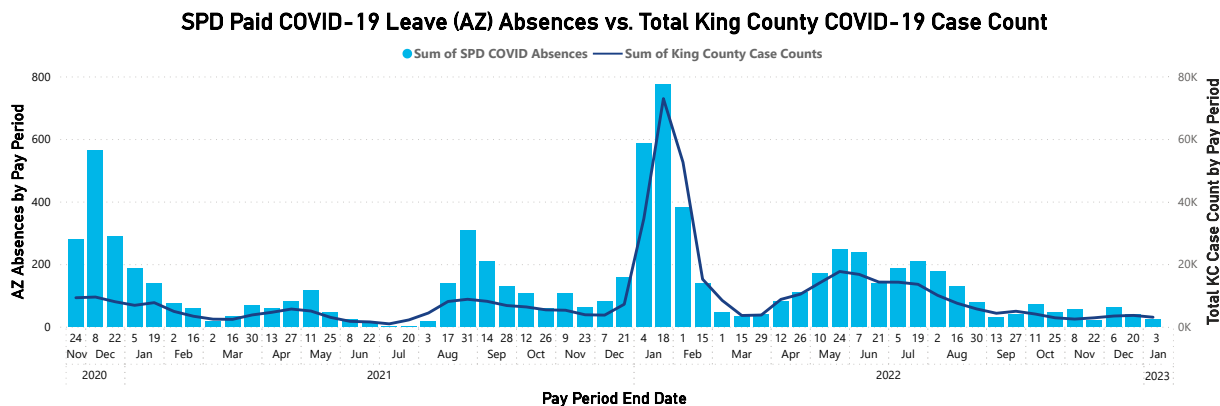


Figure 1

SPD provided examples of employees being denied paid leave.

OIG observed SPD correspondence with eight employees who were denied paid leave. These denials occurred for a variety of reasons. All indicate that safety officers were conducting meaningful review of

the timing and circumstances for individual claims. In one case, two officers responded to a call involving a COVID-positive individual and both officers requested paid leave, but only one officer was considered to have been in close contact with the COVID-positive individual.² The officer who had not been in close contact was cleared to return to work immediately.

Another denial of paid leave occurred when a safety officer determined an employee was exposed to COVID-19 while off-duty and was therefore not eligible to receive paid leave. The determination was made using dates the employee provided in their REDCap entry form, which established that the employee could not have been on duty at their time of exposure.

OIG interviewed a REDCap safety officer who noted that some employees claimed to be sick with COVID-19 and were unable to get tested. The safety officer shared that in these instances, they would offer to drive SPD's mobile testing clinic to their residence to perform testing. The safety officer reported this was an effective tool to address the potential for false reporting. This practice eventually stopped once tests became available for individual purchase.

SPD payroll's timesheet approval process minimized the likelihood that the COVID-19 pay code would be erroneously approved.

Safety officers and SPD's payroll department developed an ad-hoc process to reduce the chance that employees could enter COVID-19 pay codes without prior approval. Safety officers copied SPD payroll on emails notifying employees of their eligibility for paid COVID-19 leave or clearance to return to work. The payroll unit then updated the approval status of employees on a tracking spreadsheet which included the date the employee was first eligible for paid leave, authorized leave dates (if known), and an estimated return to work date. At the end of each payroll period, the payroll unit would compare all uses of the COVID-19 pay code against their spreadsheet. If an employee was not listed as approved for paid COVID-19 leave, the payroll unit would confirm with a safety officer that the employee was not approved and return the timesheet to the employee for adjustment.

OIG compared the payroll unit's spreadsheet for tracking COVID-19 leave status against official timesheets and found that despite the ad-hoc, manual nature of the process, SPD succeeded in accurately tracking nearly all uses of the COVID-19 pay code. In total, SPD employees used 67,756 hours of paid COVID-19 leave. Of this, OIG was able to reconcile all but 116.5 (0.17%) hours against approval periods on the payroll unit's tracker.

SPD prioritized slowing the spread of COVID-19 by providing paid leave to employees, but did not follow required procedures for making substantial changes to employee wages and working conditions.

SPD provided a new type of paid leave for on-duty illness and exposure, differing from other city departments surveyed.

OIG interviewed other large, public-facing city departments and found that strategies for tracking, verifying, and compensating individuals in relation to COVID-19 varied. Unlike other departments surveyed, SPD appeared unique in providing employees with a new type of paid leave for both on-duty exposure and illness. As explained by Department personnel, this choice was made so that employees would not have to decide between draining their own sick leave balances or coming into work if they presented a risk of contagion.

2 The CDC generally defines a "close contact" as being within 6 feet for at least 15 minutes (cumulative over a 24-hour period) with a confirmed or probable case of COVID-19 disease.



Another public safety department, the Seattle Fire Department (SFD), faced similar challenges to those of SPD. Unlike SPD, SFD utilized the City's Workers' Compensation program to compensate employees for absences due to COVID-19 illness contracted while on-duty and with proof of a positive COVID test. SFD did not provide leave to employees for exposure. The Health Emergency Labor Standards Act (HELSEA) went into effect on May 11, 2021. It provided presumptive Workers' Compensation coverage to frontline workers who contracted COVID-19 while on duty, but it appears that SFD is the only department to use it to fund most COVID-19 absences. SFD accounted for 96.3% of all approved COVID-related Workers' Compensation claims citywide.³

OIG interviewed personnel from the Department of Parks and Recreation, as well as the Department of Transportation, and found that employees in those departments who were sick or in quarantine primarily used COVID-19 Supplementary Paid Leave.⁴

SPD charged approximately \$3.66 million in paid COVID-19 leave to the City's General Fund, but anticipated that costs may be reimbursed by later federal COVID-related grants. Ultimately, leave-related costs incurred by the department for COVID-19 exposure or illness generally did not qualify for reimbursement from federal grants such as those provided by the Federal Emergency Management Agency (FEMA).⁵

SPD provided employees with a paid-leave benefit outside of the normal negotiation process.

OIG interviewed the City's current Director of Labor Relations, who asserted that by unilaterally providing a new type of leave benefit to employees, SPD did not follow the requirements of Seattle Municipal Code (SMC) 4.04.120:

“[N]o binding oral or written agreements shall be entered into with the bargaining representative(s) of employees of the City relative to substantive changes in City policy toward wages, hours, or working conditions without the participation of the Director of Labor relations or his designee, the concurrence of the Labor Relations Policy Committee, and approval by a majority of the City Council...”

Although SPOG did not enter into a formal agreement with the City related to paid COVID-19 leave, the union later filed a grievance regarding one member's denied use of the paid leave. In the grievance, SPOG explained that paid COVID leave was a benefit to which they were entitled:

“The Seattle Police Department has, since the beginning of COVID-19, had a practice of providing paid time/leave to all officers without requiring them to use their own accrued time/leave balances [for those] who tested positive, had symptoms and/or had a potential exposure. SPOG believes the City's cancelation of the benefit and privilege of providing paid time/leave to all officers who tested positive, had symptoms and/or had a potential exposure to COVID 19 is a violation of Article 17.0 of the CBA.”

3 The City of Seattle is a self-insured Workers' Compensation employer, meaning that the City must cover the costs of an on-the-job injury or occupational disease. Washington State's Department of Labor & Industries regulates self-insurance programs. The City's Workers' Compensation program is funded by the Industrial Insurance Fund.

4 COVID-19 Supplementary Paid Leave was a benefit the City negotiated with a coalition of unions and is discussed in greater detail in the following finding.

5 FEMA grants reimbursed agencies for labor-related costs associated with vaccine distribution.



The Director of Labor Relations told OIG that their unit was unaware SPD was providing employees a different type of leave for COVID-19 until SPOG filed the grievance.⁶ In September 2022, the Mayor's Office released executive order 2022-06 providing interpretation for SMC 4.04.120 and re-establishing that the Director of Labor Relations has the authority and responsibility to oversee and coordinate all aspects of the City's labor relations system, including city labor negotiations. The executive order states in part:

15. [...] with the prior approval of the SDHR Director of Labor Relations, Labor Negotiators have the primary authority to enter into oral or written agreements, subject to the conditions and limitations in Article 5 above, when potential sidebar issues involve permissive subjects of bargaining that could set a precedent or have a significant financial impact and/or a policy implication.

16. [...] a Department Director and/or staff shall, in a timely manner, notify the Department's designated Labor Negotiator of emerging or known issues that involve either mandatory subjects of bargaining or permissive subjects of bargaining as described herein and by applicable law and personnel rules, so that the SDHR Director of Labor Relations and the ELC can be consulted as needed.

By implementing a paid leave program for COVID-19 without engaging Labor Relations, SPD provided approximately \$3.66 million from the City's General Fund to SPD employees without negotiation. This represents 6% of all paid leave SPD employees took over the same period.

While OIG finds that SPD did not follow the City's required process in this case, this audit does not contemplate what benefit the City would have gained through negotiations or what impact a negotiation process may have had on the Department's management of the spread of COVID-19. OIG notes that nearly one year after SPD implemented paid COVID-19 leave, the City signed a Memorandum of Understanding (MOU) with a coalition of unions requiring COVID-19 vaccination for all represented city employees. This agreement included 80 hours of COVID Supplementary Paid Leave, which provided represented employees with supplementary paid time off for leave related to COVID-19. SPOG was the only SPD employee union not to sign the agreement.

Given the exigent circumstances of COVID-19, SPD's discontinuation of paid COVID-19 leave at the end of 2022, and additional guidance provided by the Mayor's Office, OIG is not making a recommendation on this matter.

Conclusion

This audit found that SPD's processes for initial and continuous approval of paid COVID-19 leave, which included multiple levels of verification and mandatory daily symptom tracking, minimized the likelihood that an employee would be approved for paid leave without an on-duty exposure to COVID-19. Additionally, the communication between safety officers and SPD payroll regarding employee eligibility reduced the likelihood of an employee's timesheets being erroneously approved for paid leave. SPD's adaptation of the REDCap program was both innovative and effective, and should be explored as a means of managing any similar public health emergencies in the future.

SPD's decision to provide additional paid leave to employees was made with particular concern for maintaining essential operations. However, this decision did not conform to required processes and resulted in the City providing approximately \$3.66 million in benefits to SPD employees without negotiation.

6 Both the Labor Relations Director and labor relations representative for SPD during the implementation of paid COVID-19 leave were no longer employed by the City at the start of this audit. While it is possible that those individuals may have received informal communication, it appears no MOU or formal notification was created with Labor Relations or relevant unions.




Appendix A: Department Response

SEATTLE POLICE DEPARTMENT MEMORANDUM

TO: Lisa Judge
Inspector General

DATE: March 20, 2024

FROM: Michael R. Fields 
Executive Director of Human Resources

SUBJECT: Response to OIG Audit of SPD Paid Covid-19 Leave

Thank you for the opportunity to provide feedback on the OIG’s “Audit of SPD Paid Covid-19 Leave” report. The events surrounding the Covid-19 pandemic, and in particular its impact on the operations of the Seattle Police Department, presented a once-in-a-generation challenge to the ongoing operation of the department. As the pandemic unfolded, SPD was faced with the immediate challenge of safeguarding the health of its employees and community, while continuing to provide 24/7 police service. In the absence of city-wide guidance on the topic, the department stood up the first “first responder” Covid testing site in the state and a system, the RedCap system noted in the OIG’s report, that served as an intake and vetting system for employees who were exposed to Covid on the job. The RedCap system, much like the workers’ compensation system, evaluated whether an employee’s Covid exposure was work-related or not. However, unlike workers’ compensation RedCap did not have a presumption of workplace exposure, but instead involved a case-by-case evaluation supervised by a medical doctor. Also like the workers’ compensations system, part of the RedCap system involved providing Covid leave to employees with verified workplace exposure.

As the system got up and running, central city payroll created a pay code specific to RedCap leave, hours related to Covid leave were reported on a weekly basis to the mayor’s office, and the RedCap system was discussed in meetings with the Seattle Police Officers’ Guild with city labor relations personnel present. As noted in the OIG report, the RedCap system was able to effectively monitor the health and work status of employees and, as a result of these efforts, the department was able to maintain a deployable police force throughout the pandemic, while providing a safe workplace for employees and safe community interactions during calls for service.



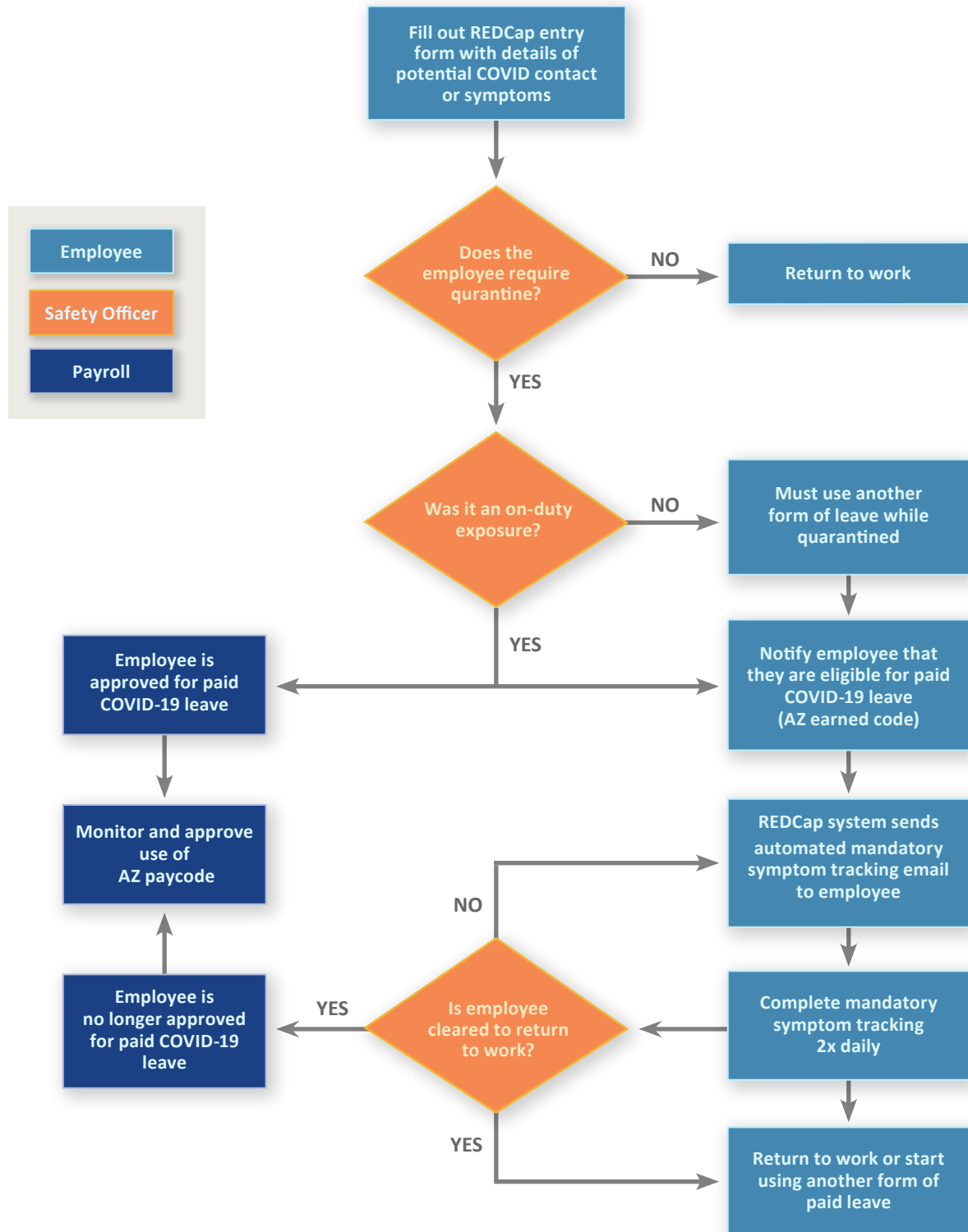
Appendix B: Audit Methodology

OIG strives to make objective, well-informed findings and recommendations as part of the audit process. Audit staff conducted the following investigatory steps to inform audit findings:

- Reviewed internal SPD communications related to the creation and implementation of COVID-19 policies and procedures
- Interviews with SPD's Deputy Director of Human Resources, COVID-19 Response Team safety officers, payroll supervisor, Director of Administration, Director of Labor Relations, Human Resources Workers' Compensation manager, and Recovery and Mitigation Coordinator, Office of Emergency Management
- Analyzed payroll records for use of paid COVID-19 leave, administrative leave, and COVID-19 Supplementary Paid Leave (CSPL) time from January 2020 - December 2022
- Analyzed Workers' Compensation data for COVID-related claims 2020-2023
- Analyzed King County's daily COVID-19 case count data
- Examined the Memorandum of Agreement By and Between the City of Seattle and Signatory Unions regarding COVID-19 Supplemental Paid Leave and Vaccine Incentive Leave
- Examined SPD's REDCap consultant agreements
- Reviewed SMC 4.04.120 Collective Bargaining



Appendix C: REDCap Approval Process



Appendix D: REDCap Entry Form

SPD Employee Q/I Alert Survey

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If you are experiencing flu-like symptoms, please complete the survey that follows. This will allow us to better track your needs and connect you to appropriate resources.

If you have any questions please put them in the comment box below.

Was the exposure on duty or off duty?

Date of exposure

 M-D-Y
If known

Time of exposure

If known

Location of exposure

If known

At the time of your COVID-19 exposure or symptom development which best describes your SPD work environment:

* must provide value

- Mostly On-site/patrol/office
 Mostly tele-commuting
 50/50 onsite/tele-commuting

What is today's date?

* must provide value

 M-D-Y

Police Officer Information

Your last name

* must provide value

AKA "Smith"

Your first name

* must provide value

AKA "John"

What is your email?

* must provide value

Please make sure this is an email you will have access to for the duration of quarantine/isolation

What is a phone number where you can be easily reached over the next two weeks?

* must provide value

This should be a number you have access to while out of office.

What is your Serial (Badge) Number?

* must provide value

SPD number, not Social Security number

What is your Unit Number?

* must provide value

What is your Unit Name?

* must provide value



Appendix D continued

What was your assignment at the time of exposure? * must provide value	<input type="text"/> e.g. Patrol, Detective, Admin, etc
What is the name of your immediate supervisor?	<input type="text"/>
What is your immediate supervisor's email?	<input type="text"/>
Symptoms	
Are you currently experiencing any of the following: * must provide value	<input type="checkbox"/> Fever <input type="checkbox"/> Cough <input type="checkbox"/> Difficulty breathing <input type="checkbox"/> Fatigue <input type="checkbox"/> Headache <input type="checkbox"/> Muscle aches/joint pain <input type="checkbox"/> Nasal congestion <input type="checkbox"/> Sore throat <input type="checkbox"/> Diarrhea <input type="checkbox"/> None <input type="checkbox"/> Other
Have you been tested for COVID relating to this entry?	<input type="radio"/> Yes <input type="radio"/> No
Have you received a COVID-19 vaccine?	<input type="radio"/> Yes, received first dose of Pfizer/Moderna <input type="radio"/> Yes, received both doses of Pfizer/Moderna or single dose of J&J <input type="radio"/> Yes, received both doses of Pfizer/Moderna or single dose of J&J plus booster
Final Summary	
Do you consent to the Wellness Unit receiving your information in order to reach out and provide resources while you're on isolation/quarantine? * must provide value	<input type="radio"/> Yes <input type="radio"/> No
Additional needs, comments?	<input type="text"/>
<input type="button" value="Submit"/>	





Seattle Office of Inspector General

The Office of Inspector General for Public Safety (OIG) was established in 2017 via Ordinance 125315 to help ensure the fairness and integrity of the police system in its delivery of law enforcement services. OIG provides independent auditing of the management, practices, and policies of the Seattle Police Department and the Office of Police Accountability. Additionally, OIG oversees ongoing fidelity to organizational reforms implemented pursuant to the goals of the 2012 Consent Decree and Memorandum of Understanding.

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