

HIGHLIGHTS

<p><u>Why We Did This Study</u></p>	<p>As part of the FY 2018 Annual Audit Work Plan, the County Auditor performed a performance audit (audit) of overtime use in Arlington County’s Police Department (ACPD). Overtime in ACPD has grown from \$4.6M to \$5.5M during the period of FY 2016 through FY 2018. Determining the cause of these increases can help improve ACPD operations.</p> <p>The initial audit objective was to assess the administration and use of overtime in the ACPD. The objective was refined into four audit fieldwork objectives, focusing on minimum staffing calculations, data and reporting, the management and monitoring of overtime, and the reimbursement billing processes.</p>
<p><u>What We Found</u></p>	<p>The audit had five findings:</p> <ol style="list-style-type: none"> 1. Controls to ensure overtime recorded was actually worked should be improved to ensure accuracy and consistency. 2. The billing process for reimbursable expenses needs to be updated, automated, recorded, and tracked more efficiently in the County’s financial system. 3. The bi-weekly payroll process is complex, requires significant manual effort, and is reliant on one individual with limited oversight. 4. Reconciliation of data and reporting out of TeleStaff should be improved to ensure overtime accuracy. 5. The current process of calculating minimum staffing can be improved for budget monitoring and transparency purposes.
<p><u>What We Recommend</u></p>	<p>This audit includes the following five key recommendations:</p> <ol style="list-style-type: none"> 1. ACPD should consider having an entity independent of Operations regularly assess whether overtime is being worked and paid in compliance with policies and procedures. The review should assess for indications of unnecessary or abusive overtime. 2. ACPD should automate billing practices and work with Department of Management and Finance to ensure invoices are properly recorded in the County’s financial system. 3. ACPD should ensure the payroll process is appropriately documented and insert an additional individual into the payroll process for review. 4. ACPD should define the proper use of TeleStaff codes, including when to include comments, to ensure consistency and accuracy of reporting. 5. ACPD should formalize its minimum staffing calculation model to better communicate minimum staffing needs.