Police Department
Overtime
Audit

May 2019
Performance Audit Report (FY19 – 01)
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HIGHLIGHTS

Why We Did This Study

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.

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.

What We Found

The audit had five findings:

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.

What We Recommend

This audit includes the following five key recommendations:

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.
BACKGROUND

As part of the FY 2018 Annual Audit Work Plan, the County Auditor, with assistance from SC&H Group Inc., including wholly owned affiliate, SC&H Attest Services, P.C., (SC&H), performed a performance audit of the Arlington County Police Department (ACPD) overtime use.

ACPD was formed in 1940 with nine members. ACPD has over 350 sworn officers and more than 100 civilian members serving the public. In addition to preventing and solving crime, ACPD provides various community policing and crime prevention services.1

ACPD Structure and Budget

There are three divisions within ACPD, which report directly to the Chief of Police:

1. Operations Divisions (Operations)
2. Criminal Investigation Division (CID)
3. Systems Management Division (SMD)

Each Division reports to a Deputy Chief and contains several units or sections with distinct responsibilities. The Office of the Chief also has reportable sections. See Table 1 below for a summary of each Division’s key sections or units.

Table 1: ACPD Key Sections/Units by Division

<table>
<thead>
<tr>
<th>Division:</th>
<th>Key Sections or Units:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of the Chief</td>
<td>Office of Professional Responsibility, Public Safety Information Technology, Media Relations and Public Affairs</td>
</tr>
<tr>
<td>Operations</td>
<td>Patrol Sections, Community Outreach Unit, Operations Support Section, Special Operations Section, and Tactical Operations Section</td>
</tr>
<tr>
<td>CID</td>
<td>Criminal Investigations Section (e.g. Property Crimes, Homicide, Special Victims Unit), Organized Crime Section (e.g. Drug Enforcement and Vice Unit), and Homeland Security Section</td>
</tr>
<tr>
<td>SMD</td>
<td>Human Resources (HR) Management (e.g. Recruitment, Training), and Support Management Section (e.g. Records Management Unit, Customer Service Counter)</td>
</tr>
</tbody>
</table>

Source: https://police.arlingtonva.us/contact/divisions-sections-units/

ACPD’s FY 2019 and FY 2018 authorized budgets were $69.5 million and $68.0 million, respectively. Increases in both fiscal years, 2% in FY 2019 and 3% in FY 2018, were due to salary increases and market pay adjustments.2

Overtime in ACPD’s budget is broken down into two categories: Callback and Overtime. Callback represents a specific category of overtime, when an officer goes home and is called back to work. Callback overtime for ACPD is different from Backfill overtime. Backfill overtime represents a shift being filled by an officer who would normally be off (i.e. not working) so that ACPD can achieve their minimum staffing per shift. Backfill overtime can

1 Arlington County Police Department website; About section. Website: https://police.arlingtonva.us/about/
3 Callback overtime for ACPD is different from Backfill overtime. Backfill overtime represents a shift being filled by an officer who would normally be off (i.e. not working) so that ACPD can achieve their minimum staffing per shift. Backfill overtime can
other overtime is categorized as Overtime in ACPD’s budget. Budgeted to actual overtime expenditures by category is provided in Table 2a below.

Table 2a: Budget to Actual Overtime Expenditures

<table>
<thead>
<tr>
<th>Budgeted Overtime Expenditures</th>
<th>FY 2016</th>
<th>FY 2017</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Callback</td>
<td>$143,020</td>
<td>$147,811</td>
<td>$152,763</td>
</tr>
<tr>
<td>Overtime</td>
<td>$3,175,145</td>
<td>$3,010,217</td>
<td>$3,314,804</td>
</tr>
<tr>
<td>Total Budgeted Overtime</td>
<td>$3,318,165</td>
<td>$3,158,028</td>
<td>$3,467,567</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Actual Overtime Expenditures</th>
<th>FY 2016</th>
<th>FY 2017</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Callback overtime</td>
<td>$62,547</td>
<td>$87,676</td>
<td>$89,796</td>
</tr>
<tr>
<td>Overtime</td>
<td>$4,544,027</td>
<td>$4,835,452</td>
<td>$5,374,540</td>
</tr>
<tr>
<td>Total Actual Overtime</td>
<td>$4,606,574</td>
<td>$4,923,128</td>
<td>$5,464,335</td>
</tr>
</tbody>
</table>

Source: Unaudited data provided by ACPD.

Actual overtime expenditures significantly exceeded budgeted expenses for the period of FY 2016 to FY 2018. As shown in Table 2b budgeted ACPD overtime was relatively stable in the period FY2016-2018. However, actual expenditures exceeded budgeted expenditures by 39% in FY 2016 and rose to 58% beyond budget expenditures in FY 2018.

Table 2b: Budget to Actual Increases

<table>
<thead>
<tr>
<th>Budgeted Overtime Expenditures</th>
<th>FY 2016</th>
<th>FY 2017</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgeted Overtime Expenditures</td>
<td>$3,318,165</td>
<td>$3,158,028</td>
<td>$3,467,567</td>
</tr>
<tr>
<td>Actual Overtime Expenditures</td>
<td>$4,606,574</td>
<td>$4,923,128</td>
<td>$5,464,335</td>
</tr>
<tr>
<td>Budget to Actual Dollar Increase</td>
<td>$1,288,409</td>
<td>$1,765,100</td>
<td>$1,996,768</td>
</tr>
<tr>
<td>Budget to Actual Percent Increase</td>
<td>38.87%</td>
<td>55.9%</td>
<td>57.6%</td>
</tr>
</tbody>
</table>

Source: Auditor calculations using unaudited data provided by ACPD.

ACPD Overtime Calculations

The audit focused on root causes leading to ACPD overtime and whether controls were in place to effectively monitor and manage overtime utilization. Various factors impact the calculation of overtime within ACPD, including employee assigned schedules and ranks.

Schedules

ACPD currently has two schedules which determine how overtime is calculated.

1. **Normal Schedule**: The normal schedule covers 40-hour week\(^4\) employees, which includes all individuals within the CID, SMD, Office of the Chief, and employees from the Operations Division who are not on the Shift Schedule (see #2 below). The overtime calculation includes hours worked over 80 in a 14-day period.

\(^4\) The 40-hours can be completed in five 8-hour days or four 10-hour days.

be planned ahead of time, whereas Callback overtime is the result of there being no other options than requiring that an officer return to work from home. Backfill overtime is categorized in the budget as Overtime.
2. **Shift Schedule**: The shift schedule is worked by patrol officers within the Operations Division. Each day, there are three shifts that work 10.5 hour days, which results in 2.5 hours of overlap during the end of a shift and the beginning of the next shift. The shifts are identified as Day Shift (Squads A and B), Evening Shift (Squads C and D), and Midnight Shift (Squads E and F). See Table 3 below for the shift schedule for each squad. The overtime calculation includes hours worked over 160 in a 28-day period.

**Table 3: Shift Schedule by Squad**

<table>
<thead>
<tr>
<th>Squad</th>
<th>Shift</th>
<th>Shift Start</th>
<th>Shift End</th>
<th>Shift Length</th>
</tr>
</thead>
<tbody>
<tr>
<td>A, B</td>
<td>Day</td>
<td>05:30am</td>
<td>16:00pm</td>
<td>10.5 hours</td>
</tr>
<tr>
<td>C, D</td>
<td>Evening</td>
<td>13:30pm</td>
<td>00:00am</td>
<td>10.5 hours</td>
</tr>
<tr>
<td>E, F</td>
<td>Midnight</td>
<td>21:00pm</td>
<td>07:30am</td>
<td>10.5 hours</td>
</tr>
</tbody>
</table>

Source: ACPD

The above shift schedule operates on a 28-day cycle and results in both Squads working every other Friday. The shift schedule results in 157.5 hours in each 28-day period. Overtime is calculated as hours worked greater than 160 hours in a 28-day period. The additional 2.5 hours must be worked in the 28-day period, except for specific circumstances noted under Rank below, or personal leave will be charged to reach the 160 hour threshold.

**Table 4: Shift Schedule for 28-day period**

<table>
<thead>
<tr>
<th>Work / Off</th>
<th>Number of Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work</td>
<td>5 days</td>
</tr>
<tr>
<td>Off</td>
<td>4 days</td>
</tr>
<tr>
<td>Work</td>
<td>5 days</td>
</tr>
<tr>
<td>Off</td>
<td>4 days</td>
</tr>
<tr>
<td>Work</td>
<td>5 days</td>
</tr>
<tr>
<td>Off</td>
<td>5 days</td>
</tr>
</tbody>
</table>

Total Hours Scheduled | 157.5 hours (15 days x 10.5 hours)

Source: ACPD

For both the normal schedule and shift schedule, the first 160 hours are calculated at the straight-time rate\(^5\), and anything over 160 hours is calculated at the overtime rate, which is 1.5 times the employee’s normal hourly rate. There are exceptions to this rule, noted under Rank below.

**Rank**

Differences in overtime calculations by rank are as follows:

1. Officers, Corporals, Sergeants, and Lieutenants are paid 1.5 times their hourly salary rate for hours worked in excess of 160 hours in a 28-day period.
2. Captains cannot earn overtime at 1.5 times their rate. When they enter their overtime, they can choose to be paid straight-time or accrue compensatory time off (i.e. earn 1.0 hour of leave) for each hour worked in excess of 160 hours in a 28-day period.

\(^5\) Straight-time refers to hours worked that will be compensated based on an employee’s normal hourly rate. This differs from overtime, which will be paid at 1.5 times an employee’s normal hourly rate.
3. Deputy Chiefs and the Chief of Police cannot earn any overtime, straight-time, or compensatory time off for hours worked in excess of 160 hours in a 28-day period.

ACPD must manually adjust hours to either convert 2.5 hours of an overtime code to regular hours (i.e. for Officers and Corporals) or give 2.5 regular hours to get to the 160-hour threshold (i.e. for Sergeants and Lieutenants). See Table 5 below for how overtime is calculated by rank.

Table 5: Patrol Overtime Calculations by Rank

<table>
<thead>
<tr>
<th>Rank</th>
<th>Regular Scheduled Hours</th>
<th>Adjustments</th>
<th>Additional Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporals, Officers</td>
<td>157.5 hours</td>
<td>2.5 hours of eligible overtime must be manually converted to straight-time to achieve the 160-hour threshold. If eligible overtime is not available, the employee’s annual leave or comp time will be charged.</td>
<td></td>
</tr>
<tr>
<td>Lieutenants, Sergeants</td>
<td>157.5 hours</td>
<td>Sergeants and Lieutenants are required to arrive early for daily roll call and frequently have to stay later for end of shift duties. Therefore, these ranks are manually credited with 2.5 hours of regular time to achieve the 160-hour threshold.</td>
<td>Note 1</td>
</tr>
</tbody>
</table>

Source: ACPD

Note 1: Prior to November 2018, the rank of Lieutenant could not earn overtime at 1.5 times the hourly rate and instead earned either straight-time or compensatory time for hours worked in excess of the 160-hour threshold.

Overtime Entry and Approval

ACPD utilizes TeleStaff, an automated scheduling system for public safety agencies, to record regular and overtime pay. Schedules are loaded into TeleStaff at the beginning of each fiscal year. Any hours worked outside of the normal or shift schedule, such as overtime, leave, or training, must be manually entered into TeleStaff.

TeleStaff has over 40 available overtime specific codes, with additional sub-codes, to track overtime. Examples of overtime codes are callback, backfill, court, and special events. Sub-code examples for the special events code are entered as specific special events such as the Marine Corps Marathon or the Army Ten-Miler.

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6 As noted on page 4, the Police Chief, Deputy Chiefs, and Captains have a Normal Schedule (40-hour per week schedules), rather than a Shift Schedule. As a result, for these ranks no regular overtime adjustments are needed, as are needed for Police employees who work Patrol schedules.

7 Certain categories of overtime cannot be converted to straight-time. For example, reimbursable overtime for special events or off-duty work, which is charged to third-parties based on overtime rates, cannot be converted to straight-time. Often, Court overtime is converted to straight-time as most officers have at least one court date per month which results in a minimum of 3.0 hours of overtime.

8 All TeleStaff overtime codes, except for the callback overtime code, map directly to the Overtime budget category discussed under ACPD Structure and Budget above. The TeleStaff callback overtime codes maps directly to the callback budget category.
It is each employee’s responsibility to enter any overtime worked timely and accurately. Each employee’s supervisor has three days from the date the overtime is worked to approve the entry in TeleStaff. If this approval does not occur within the three-day window, the entry will be locked resulting in the TeleStaff Administrator having to manually unlock the entry, so a supervisor can approve.

Approval Process

Each person within ACPD has an in-line supervisor. However, any supervisor can approve any overtime entry. Certain overtime codes have different rules for approval. For example, court overtime will auto-approve if fewer than six hours are entered. Also, department details and special events are entered and approved during planning, prior to the event. If employees arrived late, left early, or worked more or less than what was scheduled for the detail assignment, the employee must update his or her overtime entry for re-approval.

Key Overtime Categories

During the audit, four key categories related to overtime were identified.

1. *Minimum staffing*, which is backfill overtime related to achieving minimum staffing requirements.
2. *Daily activity* overtime related to completing assigned daily tasks that occur after the normal scheduled hours, such as reporting, calls, investigations, or task force activities. Callback overtime, when individuals are contacted to return to work after the completion of a shift, is included in this category. As discussed previously, *Callback* is a specific category of overtime within the ACPD budget.
3. *Detail assignments* are performed after the normal scheduled hours or on scheduled days off such as off-duty, special events (e.g., Marine Corp Marathon), or grant-related activity.
4. *Court activity* is overtime related to ACPD’s required presence for court related responsibilities such as testifying or being present in case they are called to testify.

FY 2018 overtime expenditures were classified into these categories based on information provided by ACPD.

**Table 6: FY 2018 ACPD Overtime Expenses by Category**

<table>
<thead>
<tr>
<th>Overtime Categories</th>
<th>Overtime Expenditures</th>
<th>Percent of Overtime</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum Staffing</td>
<td>$239,017</td>
<td>4.4%</td>
</tr>
<tr>
<td>Daily Activity</td>
<td>$3,000,937</td>
<td>53.3%</td>
</tr>
<tr>
<td>Detail Assignments</td>
<td>$1,874,583</td>
<td>34.3%</td>
</tr>
<tr>
<td>Court Activity</td>
<td>$349,798</td>
<td>6.4%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$5,464,335</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Unaudited ACPD Data

Minimum Staffing

The purpose of minimum staffing is to ensure there are adequate officers available to address incoming calls at any given time during a 24-hour period. Only employees on the shift schedule are subject to minimum staffing requirements. Minimum staffing requirements were implemented in FY 2003 by
analyzing frequency and timing of calls, staffing levels, and ACPD’s budgeted personnel cost and full-time equivalent (FTE) headcount figures. In the law enforcement environment, there is currently no standard that establishes how police departments should calculate minimum staffing. Several approaches, including the one ACPD has chosen, are deemed acceptable.9

As of November 2018, each squad was assigned between 18 and 22 officers. Each shift has five slots designated for leave or training status. Further, on each day officers may call in sick, be assigned to training, have a restricted duty (also called light duty) assignment, have to report to court, or be assigned to a specific detail that does not count towards minimum staffing.10 If the total officers available to work is less than the minimum staffing requirement for that shift, then officers who are off that day will need to be called back. To fill open shifts, officers sign up for dates/times they can work on their scheduled days off. TeleStaff evaluates everyone who signed up and uses a standard process for assigning overtime that prioritizes eligible officers in order of the last time they worked overtime. ACPD starts at the top of the list and works their way down the list until they have achieved the minimum requirements. Any officer who is off-duty and comes back to work a shift will incur overtime expenses.11

In May 2018, ACPD went through a reorganization to proactively address staffing challenges and overtime increases as ACPD reported losing approximately 3.8 employees per month during FY 2018. Due to a significant reduction in ACPD’s workforce caused by normal attrition, retirements, and officers seeking other opportunities, ACPD had an authorized headcount of 370 sworn officers but only had functional strength of 319 officers.12 A total of 19 officers were moved into the Patrol unit; 12 from other sections within the Operations Division, five from CID, and two from SMD. The anticipated impact of these changes would be a decrease in police attendance and community events and a reduction in investigative efforts for misdemeanor crimes.

Daily Activity

Most overtime in FY 2018 comes from daily activities. In patrol, this results from late calls, completion of police reports, and mental health transfers that extend beyond their shift. For CID, overtime is commonly incurred for major cases and investigations that require detectives to work past their 40-hour normal schedule. Certain overtime performed by CID is reimbursed by various federal task forces. FY 2018 reimbursements for these task forces totaled $27,805. For SMD, overtime is incurred for various support activities that require employees to work more than their 40-hour schedule, such as payroll processing, recruiting activities, and training events. This type of overtime does not require prior approval. However, this type of overtime should be approved by the employee’s in-line supervisor. Table 7 on the following page shows daily activity overtime broken down by division. ACPD worked to provide a divisional

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9 According to the International City/County Management Association (ICMA) Center for Public Safety Management (CPSM) Whitepaper, “An analysis of police department staffing: How many officers do you really need?,” ACPD utilizes an authorized/budgeted strength and an actual workload demand approach for minimum staffing. See Finding 5 for additional discussion of minimum staffing.

10 Officers who sustain an injury or illness, on or off duty, may be placed in a restricted duty status reducing staffing numbers in patrol. This temporary status affects the number of available officers per shift and can result in additional backfill requirements to meet minimum staffing.

11 This helps to reduce the perception of favoritism in overtime assignments.

12 Functional strength means the number of officers who able to report to full-duty. Officers on light-duty or in the training academy are not considered functional strength because they would not be able to carry out the duties required of a solo patrol officer.
breakdown of Callback overtime, however the most that could be stated was the Callback overtime is incurred in all three departments. Thus in Table 7, Callback overtime is shown separately.

Table 7: FY 2018 Daily Activity Overtime by Division

<table>
<thead>
<tr>
<th></th>
<th>FY 2018 Overtime Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operations</td>
<td>$2,563,495</td>
</tr>
<tr>
<td>CID</td>
<td>$57,836</td>
</tr>
<tr>
<td>SMD</td>
<td>$289,811</td>
</tr>
<tr>
<td>Callback (incurred across multiple departments)</td>
<td>$89,796</td>
</tr>
<tr>
<td>Total Daily Activity</td>
<td>$3,000,937</td>
</tr>
</tbody>
</table>

Source: Unaudited ACPD Data

Detail Activity

Detail activity represents assignments for officers to execute agreed-upon duties at a set date and time. ACPD will schedule officers in TeleStaff to work the required shift and these assignments are exclusively filled with overtime. Some activities are reimbursable, such as special events, off-duty employment, grant-related activity, and school events. Some activities may be specially funded by the County such as a portion of the Clarendon detail, or may not be funded or reimbursed, such as the Rosslyn Pedestrian Safety Initiative (RPSI). ACPD will schedule officers to complete required duties based on officers who sign up for overtime and the pick list. Overtime related to detail assignments are shown in Table 8 on the following page. In some detail assignment categories, generally off-duty employment and special events activities, overtime incurred is reimbursable.

During fieldwork ACPD provided auditors with data indicating the amount of monies that had been reimbursed during FY 2018 for detail activity assignments. While the management response period was underway in May 2019, ACPD provided additional numbers related to FY 2018 reimbursements that showed substantially higher levels of reimbursements than had been previously reported to the audit team. Further, in the case of off-duty overtime, the new numbers showed reimbursements that were significantly higher than expenditures as shown in Table 8. ACPD explained its process for arriving at the updated reimbursement numbers but was not able to explain the process for arriving at the original set of reimbursement data presented to the audit team. Consequently, we determined that the discrepancy between the two numbers was so significant that there was no way to present either set of reimbursement numbers in a way that both was fair and carried a reasonable likelihood of being accurate. Further, presenting both numbers would have been confusing to readers of the report. Finding 2 discusses issues that we identified with the process of billing for reimbursements.
Table 8: FY 2018 Detail Activity Overtime

<table>
<thead>
<tr>
<th>Detail Activity</th>
<th>Overtime Expenditures</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Events</td>
<td>$573,506</td>
<td>5K events, Marine Corps Marathon.</td>
</tr>
<tr>
<td>Traffic Detail</td>
<td>$466,457</td>
<td>RPSI, Red-light and Radar enforcement. User fees generated through enforcement are directed to the General Fund.</td>
</tr>
<tr>
<td>Off-Duty Employment</td>
<td>$391,770</td>
<td>Companies that request a police presence after-hours, such as banks or malls.</td>
</tr>
<tr>
<td>Department Details</td>
<td>$349,354</td>
<td>Police presence requested at surrounding bars in Clarendon and Rosslyn.</td>
</tr>
<tr>
<td>Other</td>
<td>$93,497</td>
<td>Several grants that fund overtime for various traffic or safety-related initiatives, sending aid to Puerto Rico post-hurricane.</td>
</tr>
<tr>
<td><strong>Total Detail Activity</strong></td>
<td><strong>$1,874,583</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: Unaudited ACPD Data

Court Activity

Officers are required to sign up for at least two court days per month where they must appear in court to respond to any cases they are involved with. However, ACPD does not control the schedules of the courts for which they are required to appear. Therefore, officers may have to appear at the court on days they are on-duty for their normal shift or off-duty. If an officer is scheduled to appear at court while on-duty, this could result in a patrol position being backfilled creating overtime (i.e. to attain minimum staffing requirements). If an officer is scheduled to appear at court while off-duty, this results in overtime for hours worked.

The calculation and approval of court overtime differs from all other categories of overtime. Officers are guaranteed three hours of overtime, regardless of how long they are in court. If they arrive at court and their case is postponed, they still receive three hours of court overtime. If the officer is in court for more than three hours, they will record overtime for the actual amount of overtime worked. When officers appear for court, they sign in with ACPD’s Court Liaison (within SMD). All court overtime less than six hours is auto-approved within TeleStaff. Overtime greater than six hours should be approved by the officer’s in-line supervisor.

Payment of Overtime

The TeleStaff Administrator sends email reminders to ensure all overtime entries have been entered and approved in TeleStaff. The TeleStaff Administrator does not make any manual entries to TeleStaff time without email approval to make the change from a supervisor.

To process payroll, the TeleStaff Administrator runs reporting out of TeleStaff and validates that bi-weekly hours agree to schedules for non-overtime hours. Once regular pay hours have been validated, remaining payroll adjustments are made (e.g. 2.5 hour adjustments or the leveling of lieutenant’s time mentioned in Table 5 above). Then, the TeleStaff Administrator runs the payroll process to import the hours recorded in TeleStaff into the County’s payroll/HR system, PRISM. After the import is complete,
PRISM provides a list of potential exceptions that may need to be evaluated. For example, PRISM tracks employee’s leave, sick, and compensatory time balances. If leave time was entered into TeleStaff that was greater than leave time available in PRISM, this would appear on the exceptions report. The TeleStaff Administrator would then have to investigate how to resolve, such as categorizing as unpaid leave or moving the entry from sick leave to compensatory time off. Once the exceptions have been reviewed and updated if necessary, the payroll is finalized. PRISM maintains the hourly and overtime rates and salary information and therefore calculates the payroll. Arlington County’s Department of Human Resources is responsible for payroll processing and distribution of funds to employees.

The TeleStaff Administrator does not have access to set up new employees or change pay rates in PRISM. However, the TeleStaff Administrator can add, change, or delete hours in TeleStaff or PRISM. Hours from TeleStaff are not reconciled with PRISM. Payroll is not reviewed by ACPD beyond the TeleStaff Administrator and high-level approvals performed by County HR. ACPD reported that the ACPD Fiscal Management Unit reviews expenditures, including overtime, on a monthly basis for assessment of actual expenditures versus budgeted expenditures.

Third-Party Billing Processes for Overtime

ACPD bills third-parties for various activities that are staffed by overtime, such as special events, off-duty employment, school events, and grant activity. Each category (i.e. special events or off-duty employment) has a specific ACPD employee who is in charge of scheduling officers to work the overtime shift and manually creating the invoices to bill for overtime hours worked. Hours are run from TeleStaff for the overtime worked by TeleStaff code and sub-codes for the specific detail worked. ACPD charges a flat-rate of $60 per hour for officer time and $35 per hour for non-officer time.

Special event invoices are routed through County’s Parks and Recreation department, which delivers invoices to and receives payment from third-parties. Invoices for all other categories are sent directly to the third-party by ACPD. Invoices sent and payments received are tracked manually in spreadsheets. Payments can be received by Parks and Recreation or by ACPD. If received by Parks and Recreation, the department creates the deposit for Treasurer’s Office, and copies ACPD on the email. If ACPD receives the payment, ACPD logs payment receipt into its own spreadsheet and sends the deposit to Treasurer’s Office. Invoices are not recorded in the County’s financial system until payment is received. Revenues are recognized as soon as they are measurable and available. Per the County’s Comprehensive Annual Financial Report (CAFR)\(^\text{13}\), revenues are considered to be available when they are collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

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FINDING 1 – OPPORTUNITIES EXIST TO IMPROVE OVERTIME APPROVAL CONTROLS AND POLICIES

Finding Summary: Overtime approval is dependent on the type of overtime worked. Controls to ensure overtime recorded was actually worked can be inadequate, inconsistent, and untimely. Additionally, overtime policies and practices have not been updated and/or formally documented.

Compensating controls need to be strengthened to better ensure the appropriateness of overtime approvals

While the audit confirmed numerous controls in place regarding approval of overtime, several ACPD controls should be strengthened to better ensure overtime is accurately recorded and in compliance with existing overtime policies and procedures. The audit resulted in the following observations with respect to overtime approvals. For each of these example, auditors were testing for possible control vulnerabilities rather to identify actual instances of improper overtime, and we did not identify any incidental evidence of improper overtime.

- Daily Activity overtime, such as completing reports, does not have to be approved before it is worked. In theory, supervisors are aware of daily overtime activity when it occurs. But there is a hole in this control structure. For example, day shift supervisors may not stay long enough to determine when a day shift officer left for the day. In that case, evening shift supervisors would be more aware of when the day shift officer leaves for the day, but the day shift supervisor can still approve the overtime. In that case, the day shift supervisor is potentially approving overtime that he or she has not personally confirmed.

- When overtime is recorded in TeleStaff regardless of category (e.g., Daily Activity) there is no requirement within TeleStaff that approvals are made by a supervisor with direct knowledge whether the overtime was actually worked. Further, any supervisor can approve overtime before it is actually worked. For example, off-duty overtime is assigned and entered into TeleStaff prior to the actual off-duty shift.

- Similarly, within TeleStaff any supervisor can go in and approve all outstanding overtime requests at once, without viewing the individual overtime entry or needing to demonstrate a supervisory relationship over the individual requesting overtime.

- In TeleStaff, court overtime auto-approves under six hours. The Court Liaison does not validate court related entries despite requiring officers to sign in when they arrive to court.

- Special event and off-duty detail overtime is entered into TeleStaff when the Special Events/Off-Duty Coordinator fills an open slot for the pre-determined number of hours. However, if the officer shows up late or leaves early, it is the officer’s responsibility to self-report the change by adjusting the entry in TeleStaff. Supervisory monitoring is feasible. During special events, there are on-site supervisors to monitor officer’s time. During off-duty assignments, officers are not being monitored by an on-site supervisor but must check in and out of their assignments via radio, which creates a record that could be checked.
Additionally, overtime entries are frequently locked due to supervisors not approving overtime within the 3-day approval window. If these entries remain unapproved when payroll is processed, the entry will remain unapproved in TeleStaff indefinitely until the entry is unlocked by the TeleStaff Administrator and approved by a supervisor. During an interview conducted in August 2018, which was the day before a pay period ended, there were over thirty entries that were locked, with some entries dating back to June 2018. If those entries remained unapproved when the payroll process was started, they would not be paid to employees until the pay period in which the overtime was actually approved. The effectiveness of supervisory monitoring deteriorates the longer the entry goes unapproved. We did not perform testing to determine if overtime entries were properly approved.

Compliance with internal hours worked restrictions should be monitored

ACPD’s Manual Directive 512.03 – Off-Duty Employment documents restrictions on the hours officers can work in a given period of time. In practice, these restrictions apply to all sworn officers regardless of the type of regular shift or overtime work, not just to off-duty employment. These policies and practices were put in place to reduce officer fatigue and improve safety. The following hours worked restrictions documented in the Off-Duty Policy were identified:

- An employee shall not work more than 17 hours during any 24-hour period.
- A rest period of at least 7 hours shall occur at either the beginning or end of every scheduled shift.
- An employee shall not work more than 10 consecutive days without a 24-hour period off.

TeleStaff issues a warning if someone attempts to input a shift that is greater than seventeen consecutive hours or more than 10 days in row. However, this can be overridden and still entered. Examples were given that in certain circumstances, such as a murder case, detectives may be required to work outside the hours worked restrictions with management approval. Per the Off-Duty Policy, it is the responsibility of each individual employee to ensure their compliance with hours worked restrictions. While ACPD reported that informal supervisor compliance reviews occur, there is no formal, regular ACPD-wide review of compliance with these policies. A review of compliance would help to identify unnecessary overtime or abuse of overtime, while serving as an additional deterrent against abuse.

Recommendation 1.1: ACPD should regularly review overtime data to identify potentially abusive or unnecessary overtime. Additionally, ACPD should consider having an entity independent of the Operations Division regularly assess whether overtime is being worked and paid in compliance with policies and procedures and look for indications of unnecessary or abusive overtime. For example, such as assessment would include a periodic overtime self-audit to evaluate the department’s compliance with overtime policies and to ensure the integrity of data recorded in TeleStaff.

ACPD should update policies and procedures to align with current practices

The audit also identified areas where policies and procedures can be updated or developed to codify existing practice. In the following areas, procedures either do not exist or were not updated to reflect current practices.
ACPD's Manual Directive 511.07 - Overtime & Holiday Compensation:

- Within this directive, procedures do not align with current processes and practices, especially related to the use of TeleStaff. For example, Section 3.A.3, states “Employees shall document overtime on forms designated for this purpose.” ACPD does not use forms but utilizes approval processes within TeleStaff.
- Processes to adjust officer time for FLSA are not documented. For example, certain ranks of employees (e.g., corporals) have to earn an additional 2.5 hours of overtime. However, other ranks (e.g., sergeants) receive an additional 2.5 hours of overtime on the expectation that additional work, such as showing up early for roll call, accrues 2.5 hours across the pay period. These adjustments are manually made in TeleStaff by the TeleStaff Administrator and can impact leave balances. This practice creates a risk that inaccurate time reporting occurs, which may be significant over time. For example, if extra time worked beyond 2.5 hours is not accurately captured, then officers may end up being underpaid. This creates risk to morale, as well as increasing the risk of future legal action to capture back pay. Alternatively, not accurately capturing time means that officers may be paid for work not performed. Based on the observations of the audit, the risk of overpayment appears lower than the risk of underpayment, but is still possible. When updating Manual Directive 511.07, it would be beneficial to clarify the expectation that officers and supervisors track all their work time to reduce the risk of overpayments or underpayments.
- While the hours worked restrictions that are documented in the Off-Duty Policy apply to all work performed beyond officers’ regular schedules, these restrictions are not clearly documented in the Overtime and Holiday Compensation directive. Codifying that the hours worked restrictions apply across the board provides greater clarity and reduces reliance on informal expectations that may be applied inconsistently.

ACPD's Manual Directive 511.08 – TeleStaff:

- None of the major categories of overtime are documented in a policy. Such documentation should include the appropriate use of the overtime code, any required or recommended use of sub-categories, and when comments are needed. Such documentation would help to ensure consistent and accurate data input.
- The approval process for each overtime category should be documented.
- The three-day window before a supervisor is locked out should be documented.
- Similar to the Overtime and Holiday Compensation directive, the hours worked restrictions are not documented in Direction 511.08, including what comments are required when an employee requests to bypass this restriction.


- Certain billing practices are not included in this directive, such as:
  - invoice creation
  - tracking of date invoices sent and date payment received
  - relevant fees, such as cancellation fees and vehicle fees
  - timely payment requirements
  - how to handle delinquent accounts
Controls also need to be documented to ensure the billing and payment processing functions are appropriately segregated and monitored.

No Policy Documentation

- None of the policies or procedures related to overtime contained language specifically related to special events. While special event procedures may fall under existing procedures language, specifying that special events are covered in the policies and procedures will help to reduce ambiguity, and therefore reduce the risk of officers’ following incorrect overtime practices.
- As mentioned in Findings 2 and 3, payroll processing practices are not adequately documented.

Recommendation 1.2: ACPD should ensure current policies align with current practices. ACPD should ensure controls are in place to manage key functions such as overtime approvals, changes to TeleStaff data, and billing practices. Additionally, self-audits mentioned in Recommendation 1.1 should be documented including the frequency they should be performed, how to perform the audit, and who results should be provided to.
FINDING 2 – BILLING PRACTICES NEED TO BE AUTOMATED AND RECORDED TIMELY

**Finding Summary:** For certain categories of overtime, ACPD can bill for its services. However, the process to bill is manual, lacks transparency, and is not recorded or reconciled timely in the County’s financial system.

**Billing practices should be automated and integrated with the County’s financial system to improve transparency and usefulness**

ACPD bills for its services for certain categories of overtime such as special events, certain school events, and off-duty department details. ACPD has developed internal processes to expedite and consolidate billing practices to dedicated coordinators for special events and off-duty assignments. However, ACPD manually creates invoices, sends to the invoice to the service recipient, and tracks invoice amounts, invoice dates, and payment-received dates in an Excel spreadsheet.

In addition, event-level reporting is not produced and provided to County or ACPD decision-makers. This analysis should be performed either quarterly or annually, and should include an analysis of total cost for special events and off-duty department details (e.g., payroll, taxes, lieutenant and sergeant administrative time and participation in committee meetings) and revenue earned and received. Major discrepancies or trending that is representative of inadequate cost recovery methods should be evaluated to determine if changes to fees should be considered. The coordination of special events and off-duty department details takes a significant administrative effort that is not always charged. There is one full-time supervisor position for each special events and off-duty coordination. Their time is spent coordinating with third parties, attending meetings for planning, scheduling officer time, and supervising events. This time is not always charged to third parties. Further, ACPD has utilized the $60 per hour for uniformed officers and $35 per hour for non-uniformed employees as their reimbursable rates for billing based on previous experience for several years without an update for cost-of-living increases. ACPD should periodically evaluate the rates charged and determine if they are appropriate based on current salaries of officers. This will help ensure they are appropriately recovering costs associated with overtime.

**Recommendation 2.1:** ACPD should evaluate additional cost-recovery options and develop a fee schedule that will be utilized for special events; including a periodic update of fees for rate increases and cost-of-living increases. Additionally, ACPD should consider charging a standard administrative fee, such as one hour per event, or bill actual administrative time to cover costs associated with scheduling and planning events.

**Recommendation 2.2:** ACPD should document and communicate their fee setting policies for determining rates and fees for equipment charged. The frequency and methodology at which ACPD should evaluate their cost-recovery for each event type should also be documented.
Invoices need to be recorded in the County’s financial system to improve tracking

Currently, invoices are not recorded in the County’s financial system until payment is received. Per the County’s Comprehensive Annual Financial Report, revenues are recognized on a modified accrual basis with all revenue items being considered measurable and available only when cash is received by the County. However, ACPD is not able to reconcile all payments billed or received to the County’s financial system and can only track receipt of payment if it is notified or directly receives the payment (e.g., instead of Parks and Recreation or the County Treasurer). ACPD is not able to reconcile payments because it does not have the access and/or training within the County’s financial system to drill down into the transaction level detail to determine whether payments were received timely and accurately.

ACPD may also be at risk of inadequate segregation of duties if the same individual is responsible for creating and recording invoices and receiving payment directly from third-parties. These activities should be segregated as ACPD updates the billing workflow.

Additionally, ACPD is not able to utilize any County-sponsored collection efforts, as invoices are not recorded in any financial system and will not be tracked as outstanding or unpaid. For example, a listing of 71 special events that occurred between April 1, 2017 and December 31, 2017 was provided. As of May 1, 2018, 18 of those special events totaling approximately $57,000 were unpaid. The Special Events Coordinator in the Parks and Recreation Department is the lead agent to issue invoices for special events. However, ACPD is unable to determine if payments have been received timely and accurately in the financial system. ACPD was not able to determine if these payments were truly unpaid or if they were just unable to locate receipt of payment detail in the financial system.

Recommendation 2.3: ACPD should work with the Finance Department and the County Treasurer to improve the automation of the invoice creation-to-payment workflow. Additionally, ACPD should evaluate whether there is an opportunity to integrate invoice and billing practices into the County’s financial system to improve ACPD’s ability to reconcile payments received.

Recommendation 2.4: ACPD should document controls to ensure sufficient segregation of duties for billing and payment processing functions, to ensure billing practices can be consistently applied. ACPD should ensure checks never go directly to the individuals responsible for creating the invoices.
FINDING 3 – ACPD PAYROLL ROLES AND RESPONSIBILITIES NEED TO BE EVALUATED

Finding Summary: The bi-weekly payroll process is complex and requires significant manual processes. Additionally, the accuracy of the payroll process is reliant on one individual within the ACPD with limited oversight.

Internal controls surrounding ACPD’s payroll process should be improved

Leading internal control practices for the payroll process include proper authorization of overtime entries, ensuring appropriate segregation of duties, and independent review and approval of payroll transactions. However, ACPD’s TeleStaff Administrator is heavily involved in payroll processes related to overtime, which creates challenges to maintaining proper payroll controls.

The TeleStaff Administrator is responsible for processing the biweekly payroll for ACPD. The day before the pay period ends, the TeleStaff Administrator sends out email reminders to ensure all overtime entries have been entered and approved. Once the payroll process starts, subsequent changes will have to be manually updated in both TeleStaff and PRISM, the County’s finance/HR system. The TeleStaff Administrator executes the payroll process by importing hours recorded and approved in TeleStaff into PRISM. After the transfer is complete, PRISM provides a list of potential exceptions that must be evaluated further and corrected if necessary. For example, PRISM holds the annual leave and sick balances. If sick or leave time was entered into TeleStaff that was greater than sick or leave time available in PRISM, it appears on an exceptions report. The TeleStaff Administrator would then have to investigate how to resolve the exceptions, such as categorizing as unpaid leave or moving the entry from sick leave to comp leave.

One mitigating control in the payroll process is that the TeleStaff Administrator does not have access to add employees or change pay rates. Another ACPD employee is responsible for maintaining the employee master file in PRISM, which contains the employee’s personal and pay information.

The audit identified additional challenges or lack of controls in the payroll process:

- The TeleStaff Administrator does not make manual entries to TeleStaff time without email approval from a supervisor. However, there is no control that prevents the TeleStaff Administrator from making changes to anyone’s time in TeleStaff or PRISM without supervisory approval. Additionally, there is no periodic review of manual changes made by the TeleStaff Administrator, or any other users with advanced TeleStaff access rights, to detect fraudulent, erroneous, or unapproved entries.

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• Since TeleStaff and PRISM are not integrated, the payroll process is complex and relies upon the significant institutional knowledge of the TeleStaff Administrator. (See the following section for further discussion of the TeleStaff Administrator’s unique role.)

• TeleStaff is not reconciled to PRISM periodically to identify errors or entries that did not process accurately. It is possible to make a manual entry can be made to PRISM that isn’t properly updated in TeleStaff, or a manual entry in TeleStaff that is not properly updated in PRISM. There is no process to identify these discrepancies.

• Payroll exceptions generally are the result of careless or inaccurate data entry in TeleStaff and inadequate review by supervisors. ACPD Manual Directive 511.03 - TeleStaff states that both staff and supervisors are responsible for ensuring time reported is accurate. However, the TeleStaff Administrator frequently has to make adjustments to ensure the accuracy of payroll. For example, the reporting of holiday pay can result in payroll exceptions if not recorded properly. Due to past experience, the TeleStaff Administrator sends an email to notify staff and supervisors how to accurately enter their holiday time. The TeleStaff Administrator still has to correct inaccurate entries.

**Recommendation 3.1:** ACPD should ensure appropriate access and segregation of duties exists in the payroll process. Preventive controls and detective controls should be implemented in the process.

**Recommendation 3.2:** TeleStaff should be reconciled to PRISM on a periodic basis. Significant discrepancies should be evaluated and resolved in a timely manner.

**ACPD should evaluate the TeleStaff Administrator’s current roles and responsibilities**

The TeleStaff Administrator has become a subject matter expert in utilizing TeleStaff in addition to her payroll processing roles and responsibilities. When the Public Safety Information Technology (PSIT) office was formed, ACPD lost its dedicated internal technical support and now informally relies on the TeleStaff Administrator due to her experience and institutional knowledge of the system.

The following challenges associated with the TeleStaff Administrator’s roles and responsibilities exist:

• The TeleStaff Administrator is providing support to County’s Fire and Sheriff Departments, training new police recruits, performing ad-hoc reporting as requested by ACPD and other public safety departments, and ensuring the accuracy of ACPD payroll processes. Her workload should be evaluated to ensure she has capacity to effectively perform tasks assigned to her, due to the importance of her role to process payroll.

• The various steps performed by the TeleStaff Administrator on an ad-hoc, weekly, bi-weekly, and every 28-day pay period basis are not documented in a detailed step-by-step manner.

• The TeleStaff Administrator does not have adequate support for issues regarding TeleStaff. She is one of the most experienced and knowledgeable TeleStaff users in the County. However, she is not always able to get resolutions to issues through phone calls with TeleStaff staff which results in
the creation of work-arounds. Additionally, she must attend the annual TeleStaff conference to get answers to her questions and concerns.

- Turnover in financial roles at ACPD has resulted in the TeleStaff Administrator having significant access and control without adequate oversight of the payroll process.

**Recommendation 3.3:** Due to the TeleStaff Administrator’s institutional knowledge and the complex/manual nature of the payroll processing, ACPD should ensure that the TeleStaff Administrator’s payroll processes are documented in a step-by-step manner to ensure the process could be efficiently and consistently applied in her absence.

**Recommendation 3.4:** ACPD should ensure that a backup is trained and able to process payroll in the TeleStaff Administrator’s absence. ACPD should consider breaking down the payroll process to insert an additional employee that would improve segregation of duties and/or provide opportunities to insert reviews and approvals. For example, the backup should periodically (i.e. every other week) be responsible for processing the payroll and the TeleStaff Administrator can review the payroll, and vice versa.

**Recommendation 3.5:** ACPD should ensure all staff are periodically trained on TeleStaff including the proper use of codes, running reports, policy updates, and changes resulting from system updates. Further, ACPD should seek out external trainings to improve the overall efficiency and effectiveness of how TeleStaff is utilized.
FINDING 4 – ACCESS TO OVERTIME DATA NEEDS TO BE IMPROVED

Finding Summary: TeleStaff has enhanced transparency by improving the scheduling of shifts, overtime, and leave. TeleStaff has also evolved since being implemented and overtime codes utilized have continued to increase. This creates a risk that overtime is not consistently entered in TeleStaff and that reporting could provide inaccurate or unreliable data.

TeleStaff should be evaluated to improve the efficiency of overtime processes

Access to data from TeleStaff is a challenge for ACPD, due in part to system limitations and the need to better understand what TeleStaff is able to do. The TeleStaff Administrator tries to solve or create work-arounds for issues she has identified, as the vendor’s system has some limitations. ACPD’s ability to effectively monitor and manage overtime utilization is negatively impacted by its lack of quick access to reliable data and reporting that quantifies both the hours worked and costs incurred.

TeleStaff does not contain pay rate information. Therefore, overtime cost data is limited to overtime categories that are noted in PRISM, or a manual effort to pull TeleStaff and PRISM data is needed to calculate costs within TeleStaff’s overtime categories. Since TeleStaff only contains date, quantity, and category of time worked, it is difficult to validate the accuracy of reporting. As TeleStaff is not integrated or reconciled with PRISM, hours data and cost data are frequently analyzed separately and not compared for accuracy and completeness. Manual data creation and manipulation creates a risk of error, and can reduce the reliability of the data and reporting.

Recommendation 4.1: ACPD should work with Public Safety Information Team to create or evaluate additional reporting capabilities that can utilize or merge data from both TeleStaff and PRISM.

Recommendation 4.2: ACPD should also evaluate the contractual agreement with TeleStaff to determine if services received are meeting the contractual obligations. If not, ACPD should contact TeleStaff for resolution of issues and request additional training on common challenge areas.

Recommendation 4.3: ACPD should consider collaborating with other TeleStaff users in neighboring jurisdictions to see how they utilize TeleStaff. This may result in the identification of best practices, additional functionality, and/or efficiencies.

Recommendation 4.4: Custom overtime reports should be created from TeleStaff that can be utilized to evaluate various categories of overtime, trends by category, and allow for comparison of expected overtime to actual overtime for categories that susceptible to misuse or abuse. Once these custom reports are established, reports can be utilized to compare period to period for trends as well (e.g. March 2018: March 2019).
Reporting from TeleStaff cannot be relied upon without validation

Currently, ACPD relies on hours worked reporting from TeleStaff for various initiatives, reporting requirements, or inquiries with regards to overtime utilization. This reporting is mostly ad-hoc, resulting in a risk that data utilized for decision-making or financial transactions (e.g. billing) could be incomplete or inaccurate.

Feedback received from ACPD interviews stated that TeleStaff was not user friendly for reporting. With the exception of TeleStaff users who frequently utilize reporting for specific tasks (e.g. special events billing), ACPD is dependent on the TeleStaff Administrator’s ability to run accurate and complete reports. However, due to the aforementioned complexities reporting can still be error prone. For example, auditors made a data request in which the resulting outcome identified that more than half of the Operations Division (87 out of 164 employees) had fewer than 160 hours for a pay period. This was caused by an error when running the report. It was subsequently corrected; however, if the original data was used in an analysis, the analysis would have been incorrect.

Recommendation 4.5: If available, ACPD should evaluate opportunities for select individuals, such as the TeleStaff Administrator, to receive advanced TeleStaff training to better understand TeleStaff functionality and reporting capabilities.

Utilization of overtime codes should be documented to provide guidance and improve consistency

There are currently more than 50 overtime codes. Overtime codes are broken down by a variety of factors: different overtime classifications based on rank (e.g., overtime is calculated differently for Captains than it is for Corporals); Divisions; and the three patrol shifts. Overtime codes also have sub-categories for further delineation of overtime categories. For example, under the overtime code Overtime Patrol Request there is a sub-code called late calls. Further, codes and sub-codes also have comment fields that can contain valuable information, such as to cross-reference a report or case that was being worked on. Due to the variety of codes and a lack of recurring TeleStaff training, there is risk that all officers are not consistently entering their overtime. If time is not consistently entered, then reporting is unreliable and potentially inaccurate.

Recommendation 4.6: All TeleStaff users should attend periodic trainings to ensure accurate and consistent data input into the system. The TeleStaff Administrator could use training time to answer frequently asked questions and address frequent errors identified during the payroll processes.

Recommendation 4.7: ACPD should define TeleStaff codes by category in formal policy documentation or a TeleStaff user guide. More specifically, overtime categories should be formally defined to state when it is allowable to use each code and sub-code, and specify what comments should be entered (e.g., required vs. optional).
FINDING 5 – ACPD SHOULD DOCUMENT AND PERIODICALLY UPDATE THEIR MINIMUM STAFFING CALCULATION

Finding Summary: ACPD periodically reviews call data used to manage minimum staffing but does not formally document minimum staffing calculations. When these calculations are done, the results could be communicated to County decision-makers to help balance budget limitations and minimum staffing needs.

Periodic evaluation of minimum staffing needs can be improved through documented procedures

ACPD reviews call data periodically to determine if the minimum staffing in the day, evening, or midnight shifts should be adjusted to respond to trends; however, the results of this analysis are not systematically maintained or communicated during the annual budget process. The minimum staffing calculation that is currently utilized has not changed since the early 2000s. ACPD was able to demonstrate that it regularly gathers critical information about appropriate minimum staffing, including gathering regular call volume reports and even commissioning a third party assessment of staffing, including minimum staffing, in 2017. Further, key ACPD leadership was able to conceptually describe the minimum staffing model currently used, which tracked with elements of leading practice models auditors identified.

While these aspects of minimum staffing management are laudatory, auditors observed that ACPD does not have a formal calculation model that can be used to adjust minimum staffing in a data-driven manner. In general, public safety staffing levels are inherently constrained by budgetary limits, and Arlington is no different. However, ACPD should still be documenting how minimum staffing levels are determined, what data should be utilized to evaluate the appropriateness of minimum staffing, what factors would trigger change in minimum staffing, and how often the calculation should be updated (e.g., annually). This would help ensure that County leadership have accurate and consistent data that can be utilized for decision-making during the budget process.

Recommendation 5.1: ACPD should develop and document a formal calculation model that can be used to communicate minimum staffing needs in a data-driven manner for budget decision-makers.
OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The initial audit objective as approved in the FY 2018 Audit Work Plan was to assess the administration and use of overtime in the Arlington County Police Department (ACPD). After the planning phase of the audit was complete, fieldwork audit objectives were developed. The fieldwork audit objectives were to:

- Evaluate the adequacy and accuracy of the minimum staffing calculation utilized within the department.
- Evaluate ACPD’s current process to review and approve various categories of overtime.
- Evaluate the ACPD current process to monitor and manage overtime usage.
- Evaluate ACPD’s billing processes to improve calculations, workflow, tracking, and automation.

Scope

The audit focused on current ACPD processes and data. Budget and financial data was captured from the most recently completed fiscal year: FY 2018. Employee and headcount data was obtained as of November 30, 2018. We did not validate the accuracy of overtime recorded in TeleStaff or PRISM, but reviewed current policies, processes, and practices surrounding the recording and approval of overtime from data entry in TeleStaff through the posting of overtime in PRISM.

Methodology

The County Auditor, with assistance from SC&H Group Inc., including wholly owned affiliate, SC&H Attest Services, P.C., (SC&H), an outside professional services firm, conducted this performance audit.

During the audit, we obtained information through interviews of ACPD’s management and key personnel in the payroll and overtime processes. We also gathered information from other County officials, primarily during the audit’s planning phase. Further, we gathered various ACPD documents and data, such as:

- General documents, including staffing schedules and organizational charts
- ACPD Directive Manuals (300.0 – Organization and Administration, 511.07 – Overtime and Holiday Compensation, 511.08 – TeleStaff, 512.03 – Off-Duty Employment)
- County Administrative Regulation – Overtime Compensation and Premium Pay
- TeleStaff overtime data developed by ACPD TeleStaff Administrator
- Special Event and Off-Duty invoice tracking spreadsheets developed by ACPD staff
- Previous ACPD staffing studies

Finally, we gathered external data such as performance audits of police departments overtime in other local jurisdictions and best practice information for police departments issued by organizations such as the International City/County Management Association (ICMA), Center for Public Safety Management (ICMA/CPSM), and Community Oriented Policing Services (COPS) organization.
ABOUT US

Compliance Statement
The County Auditor 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.

Authority
The County Auditor is appointed by the Arlington County Board under the authority of § 15.2-709.2 of the Code of Virginia, 1950, as amended. The County Auditor conducted this audit as part of the FY 2018 Annual Audit Work Plan approved by County Board on June 21, 2017.

County Auditor Function
The County Auditor reports to the County Board, independent of management, and is charged with conducting performance audits of departments, offices, boards, commissions, activities, and programs of Arlington County that directly or indirectly report, or are accountable, to the County Board. Performance audits encompass a variety of scopes and objectives, including effectiveness and efficiency, economy, transparency, internal controls, and compliance.

County Board
Christian Dorsey, Chair
Libby Garvey, Vice Chair
Katie Cristol
Matt de Ferranti
Erik Gutshall

County Auditor
Chris Horton, Ph.D., CIA, CGAP, CRMA, CCSA, County Auditor

Audit Committee
An Audit Committee has been established by the County Board to provide advice to the Board regarding the exposure of Arlington County government and its component units to risk, such as financial, operational, and reputational risks. The Audit Committee has numerous responsibilities enumerated in the County Auditor Board Charge, as amended on June 21, 2017.

Libby Garvey, Co-chair
Erik Gutshall, Co-chair
Brian Sigritz, Citizen member (Fiscal Affairs Advisory Committee representative)
Hal Steinberg, Citizen member
Nancy Tate, Citizen member
Mark Schwartz, County Manager
Maria Meredith, Director, Department of Management and Finance
MANAGEMENT RESPONSE

As is required in audits conducted in compliance with generally accepted government auditing standards, this audit contains a response to the recommendations from the Arlington County Police Department (ACPD). This response is included on the following pages.

For each recommendation, the response shows if ACPD management agrees with the recommendation, and if so, outlines the responsible party and action plan for implementation.
May 21, 2019

Chris Horton, Ph.D., CIA, CGAP
County Auditor
2100 E Clarendon Blvd, Suite 300
Arlington VA, 22201

Dear Dr. Horton,

My staff and I have reviewed your findings noted in the Police Department Overtime Audit and we appreciate the opportunity to respond to your report. The Arlington County Police Department (ACPD) has a long history of transparency and deep commitment to partnering with our community, so we welcomed an external review of our practices to identify areas where we can improve to ensure that we are operating as efficiently as possible. While we agree with the majority of your findings, there are a couple of points that impact police overtime that are worthy of some discussion.

Over the past several years the ACPD, along with all law enforcement agencies, has struggled to attract and retain police officers. We are very fortunate to have the dedicated and professional workforce that we have, but despite our best efforts, we still are unable to achieve full staffing. A good example of this challenge occurred during fiscal year 2018 when ACPD lost 46 officers to retirement or other opportunities and were only able to hire 36 officers during the same time period. With staffing levels becoming critical, ACPD re-structured the agency to support core services in May of 2018. Our staffing shortages have placed added strain on the men and women of the agency and resulted in an increased use of overtime funds to meet minimum staffing requirements along with other mission critical deployments.

I think it is also important to note that over the past several years, the ACPD has worked to centralize off-duty employment opportunities that are available to our staff. In doing so, all centralized off-duty employment, along with special events overtime, are billable as overtime against the ACPD budget and much of this overtime is reimbursed by the business entity or special event organizer. Throughout the past three fiscal years, the amount of overtime reimbursed has ranged from 1.159 million dollars to 1.264 million dollars. Additionally, I believe that the majority of overtime worked by members of this agency is non-discretionary in nature. Examples include: meeting minimum staffing requirements, dedication of resources to significant crimes, late arrests and reports, staffing nightlife areas, etc. While much of the overtime cannot be restricted, we are committed to working strategically to ensure smart utilization of our resources as well as finances.
With regard to the determination of reimbursement figures for FY2018, the initial request we received was for overtime hours billed for special events, off-duty employment, school events, and grant-related activities. However, as the audit evolved, the request changed to the amount reimbursements received for these four categories. Our process to determine these amounts involved several steps, including: manually reviewing all of the Cash Receipt Input Forms (CRIFs), reviewing special events reimbursements – during which we discovered that non-personnel costs had been a part of reimbursements for our two largest special events, the Marine Corps Marathon and the Army 10 Miler, therefore we subtracted these costs and readjusted our special event figures – and reconciling reimbursements collected over calendar and federal fiscal years to the County’s FY2018. As such, we are confident in the methodologies that we used to determine reimbursement figures for FY2018 and in the data those methodologies produced.

We do appreciate your review and insight into our practices and look forward to making enhancements to ensure that we are being good stewards of the taxpayer’s money.

Sincerely,

M. Jay Farr
Chief of Police
Finding 1: Opportunities exist to improve overtime approval controls and policies.

**Recommendation 1.1:** ACPD should regularly review overtime data to identify potentially abusive or unnecessary overtime. Additionally, ACPD should consider having an entity independent of the Operations Division regularly assess whether overtime is being worked and paid in compliance with policies and procedures and look for indications of unnecessary or abusive overtime. For example, such an assessment would include a periodic overtime self-audit to evaluate the department’s compliance with overtime policies and to ensure the integrity of data recorded in TeleStaff.

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<td>Agree</td>
<td>Office of Professional Responsibility Commander</td>
<td>Our Office of Professional Responsibility (OPR) conducts routine audits of several functions throughout the agency on a scheduled basis. We will be adding a random sample of overtime submissions across all divisions to this schedule which will be coordinated and administered by OPR. Additionally, Arlington Human Resources has initiated a quarterly review of overtime for employees who earn more than 25% of their base pay in overtime during any quarter. We plan to merge the two audit functions into one review.</td>
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<td>Expected completion November 2019.</td>
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**Recommendation 1.2:** ACPD should ensure current policies align with current practices. ACPD should ensure controls are in place to manage key functions such as overtime approvals, changes to TeleStaff data, and billing practices. Additionally, self-audits mentioned in Recommendation 1.1 should be documented including the frequency they should be performed, how to perform the audit, and who results should be provided to.

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<tr>
<td>Agree</td>
<td>Office of Professional Responsibility Commander Human Resources Management Section Commander</td>
<td>We agree that our policy and procedure documents need to reflect current practices, but we intend to differentiate what is included in the official ACPD policy manual versus section level standard operating procedures in order to efficiently outline expectations for staff. ACPD policies 511.07, 511.08 and 512.03 will all be reviewed and modified to ensure they reflect current and intended practices. This will include specific guidance on the overtime approval process. We will be developing a TeleStaff Users Guide to provide clarity on using the system to include an explanation of when different codes may be used. We will also create an Off-Duty Employment Coordinator’s Guide which will provide specific guidance on invoicing, fees, timeliness of payments and how to manage delinquent accounts. Expected completion November 2019.</td>
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Finding 2: Billing practices need to be automated and recorded timely

Recommendation 2.1: ACPD should evaluate additional cost-recovery options and develop a fee schedule that will be utilized for special events; including a periodic update of fees for rate increases and cost-of-living increases. Additionally, ACPD should consider charging a standard administrative fee, such as one hour per event, or bill actual administrative time to cover costs associated with scheduling and planning events.

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<tr>
<td>Partially Agree</td>
<td>Human Resources Management Section Commander</td>
<td>Regarding a periodic review of set fees charged for employee time, we agree that this requires an annual review to determine if the set fee covers actual expenses. This will be accomplished annually in a collaborative effort between ACPD Human Resources, Special Operations Section and the Department of Parks and Recreation (DPR). It should also be noted that fee changes require action of the County Board. Regarding charging a standard administrative fee for all events, we disagree with this concept. Due to the significant number of special events within Arlington on an annual basis, ACPD dedicated a police lieutenant position to manage all events, so we do not charge for his time. In circumstances that extend beyond this single position, ACPD will consider charging actual administrative time of staff to assist with cost recovery. Expected completion November 2019.</td>
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Recommendation 2.2: ACPD should document and communicate their fee setting policies for determining rates and fees for equipment charged. The frequency and methodology at which ACPD should evaluate their cost-recovery for each event type should also be documented.

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<td>Agree</td>
<td>Special Operations Section Commander</td>
<td>Currently, ACPD does not charge for ancillary equipment used in the management of special events. However, for larger events such as the Marine Corps Marathon, ACPD passes along actual expenses for equipment used/obtained. We will review current types of equipment that are deployed on a regular basis and consider a fee structure based on actual cost and life-span of the equipment. This will also include</td>
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Consideration of a fee for police vehicles that are utilized in support of an event. Any fee establishment or change would require County Board approval.

Any changes to our current practices will be shared with the Special Events Coordinator in DPR and documented in the Special Operations Section Standard Operating Procedures.

Expected completion November 2019.

Recommendation 2.3: ACPD should work with the Finance Department and the County Treasurer to improve the automation of the invoice creation-to-payment workflow. Additionally, ACPD should evaluate whether there is an opportunity to integrate invoice and billing practices into the County’s financial system to improve ACPD’s ability to reconcile payments received.

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<td>Partially Agree</td>
<td>Fiscal Management Unit</td>
<td>We agree regarding the need to better track invoices to ensure consistency and payment. Currently PRISM is not capable of serving as an invoicing/payment portal. We will continue to have discussions with the Department of Management and Finance and the Treasurer to identify potential system options. An in-house system has been developed that all coordinators will be required to use to create and track invoices. This system will allow for the Fiscal Management Unit to track payments and identify delinquent accounts for action. This system is being pilot tested throughout the month of May 2019, to identify any necessary changes prior to full implementation. During this pilot period, we will continue to explore additional options to serve this purpose along with incorporating a standard method for payment to be received electronically. Expected completion November 2019.</td>
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**Recommendation 2.4:** ACPD should document controls to ensure sufficient segregation of duties for billing and payment processing functions, to ensure billing practices can be consistently applied. ACPD should ensure checks never go directly to the individuals responsible for creating the invoices.

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<td>Agree</td>
<td>Fiscal Management Unit</td>
<td>Implementation of the in-house system outlined above will allow for coordinators to create the invoice in a standardized manner and the data will transition into a tracking system managed by the Fiscal Management Unit. All checks will be sent to the Fiscal Management Unit who will be responsible for updating the database and depositing the check. Invoicing procedures will be outlined in the Off-Duty Employment Coordinator’s Guide. Expected completion November 2019.</td>
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Finding 3: ACPD Payroll roles and responsibilities need to be evaluated

**Recommendation 3.1:** ACPD should ensure appropriate access and segregation of duties exists in the payroll process. Preventive controls and detective controls should be implemented in the process.

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<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>Currently the ACPD TeleStaff Administrator is responsible for all TeleStaff issues within ACPD and she assists other public safety agencies with their program management and operation. Public safety agencies are working collaboratively to create a new TeleStaff System Administrator who will be responsible for oversight of the TeleStaff program administration for all agencies. This will allow for segregation of duties with this program. Expected completion November 2019.</td>
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**Recommendation 3.2:** TeleStaff should be reconciled to PRISM on a periodic basis. Significant discrepancies should be evaluated and resolved in a timely manner.

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<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>The creation of the new TeleStaff System Administrator position will allow for more auditing and reconciliation between the TeleStaff and PRISM. As this position is created and implemented, specific policies and procedures will be created to outline the duties of this position versus the agency TeleStaff representative. Expected completion November 2019.</td>
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Recommendation 3.3: Due to the TeleStaff Administrator’s institutional knowledge and the complex/manual nature of the payroll processing, ACPD should ensure that the TeleStaff Administrator’s payroll processes are documented in a step-by-step manner to ensure the process could be efficiently and consistently applied in her absence.

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<tr>
<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>The specific guidelines for this position and the new TeleStaff System Administrator position will be outlined in the Standard Operating Procedures within the position’s respective sections. Expected completion November 2019.</td>
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Recommendation 3.4: ACPD should ensure that a backup is trained and able to process payroll in the TeleStaff Administrator’s absence. ACPD should consider breaking down the payroll process to insert an additional employee that would improve segregation of duties and/or provide opportunities to insert reviews and approvals. For example, the backup should periodically (i.e. every other week) be responsible for processing the payroll and the TeleStaff Administrator can review the payroll, and vice versa.

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<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>In the current situation, ACPD’s TeleStaff Administrator is responsible for her ACPD specific human resources duties, management of the TeleStaff system for all of ACPD along with helping manage the program for all of public safety. Once the new TeleStaff System Administrator position is implemented this will alleviate significant workload from the ACPD TeleStaff position which will enable a breakdown of human resources duties among two employees and create redundancy. Expected completion November 2019.</td>
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**Recommendation 3.5:** ACPD should ensure all staff are periodically trained on TeleStaff including the proper use of codes, running reports, policy updates, and changes resulting from system updates. Further, ACPD should seek out external trainings to improve the overall efficiency and effectiveness of how TeleStaff is utilized.

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<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>Training was conducted across ACPD in the Fall of 2018 regarding the use of TeleStaff which will continue on an annual basis. This training will focus on daily operations and the appropriate use of codes within TeleStaff. Additionally, all new employees and new supervisors receive training on the use of this software. ACPD will continue to seek external training opportunities for each individual agency TeleStaff Administrator and the System Administrator positions. Periodic training topics will be shared with the agency through electronic means to address areas of concern. Expected completion November 2019.</td>
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Finding 4: Access to overtime data needs to be improved

**Recommendation 4.1:** ACPD should work with Public Safety Information Technology to create or evaluate additional reporting capabilities that can utilize or merge data from both TeleStaff and PRISM.

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<tr>
<td>Partially Agree</td>
<td>Human Resources Management Section Commander</td>
<td>In concept, we agree that both systems should communicate which would allow for more analysis of data. Current capabilities do not allow for this to occur, but ACPD will explore potential options to compare data from the two systems. It is anticipated that the formation of the TeleStaff System Administrator position will allow some workspace for this analysis to occur. Once this position is established, the incumbent will work with staff from the Public Safety Information Technology Section, ACPD Fiscal Management Unit and Arlington Human Resources to develop a solution allowing for increased reporting and verification of data. Expected completion November 2019.</td>
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**Recommendation 4.2:** ACPD should also evaluate the contractual agreement with TeleStaff to determine if services received are meeting the contractual obligations. If not, ACPD should contact TeleStaff for resolution of issues and request additional training on common challenge areas.

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<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>ACPD will continue to monitor the specific requirements in the contract, but at this time do not anticipate any concerns. Ongoing</td>
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**Recommendation 4.3:** ACPD should consider collaborating with other TeleStaff users in neighboring jurisdictions to see how they utilize TeleStaff. This may result in the identification of best practices, additional functionality, and/or efficiencies.

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<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>Currently, many other agencies across the Country have modeled their TeleStaff program based on ACPD's program. However, we understand the value in collaborating with other agencies and will continue to do so.</td>
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**Recommendation 4.4:** Custom overtime reports should be created from TeleStaff that can be utilized to evaluate various categories of overtime, trends by category, and allow for comparison of expected overtime to actual overtime for categories that susceptible to misuse or abuse. Once these custom reports are established, reports can be utilized to compare period to period for trends as well (e.g. March 2018: March 2019).

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<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>TeleStaff does have the capability to produce reports outlining where overtime monies are being spent. ACPD will incorporate a quarterly report of overtime usage along with the quarterly overtime audit mentioned in Recommendation 1.1. Expected completion November 2019.</td>
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**Recommendation 4.5:** If available, ACPD should evaluate opportunities for select individuals, such as the TeleStaff Administrator, to receive advanced TeleStaff training to better understand TeleStaff functionality and reporting capabilities.

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<tr>
<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>ACPD will continue to seek training opportunities as outlined in Recommendation 3.5. Expected completion November 2019.</td>
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**Recommendation 4.6:** All TeleStaff users should attend periodic trainings to ensure accurate and consistent data input into the system. The TeleStaff Administrator could use training time to answer frequently asked questions and address frequent errors identified during the payroll processes.

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<tr>
<td>Agree</td>
<td>Human Resources Management Section Commander</td>
<td>See Recommendation 3.5.</td>
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Ongoing
**Recommendation 4.7:** ACPD should define TeleStaff codes by category in formal policy documentation or a TeleStaff user guide. More specifically, overtime categories should be formally defined to state when it is allowable to use each code and sub-code, and specify what comments should be entered (i.e. required vs. optional).

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<td>Agree</td>
<td>Office of Professional Responsibility Commander</td>
<td>See response for Recommendation 1.2.</td>
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<td>Human Resources Management Section Commander</td>
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Finding 5: ACPD should document and periodically update their minimum staffing calculation

Recommendation 5.1: ACPD should develop and document a formal calculation model that can be used to communicate minimum staffing needs in a data-driven manner for budget decision-makers.

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<td>Agree</td>
<td>Operations Division Commander</td>
<td>There are currently no standard law enforcement models to replicate for identifying appropriate minimum staffing levels. ACPD plans to continue utilizing the model outlined in the staffing study conducted of ACPD by Northwestern University. Ongoing</td>
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