

HIGHLIGHTS

<p>What We Did</p>	<p>As part of the FY 2019 Annual Audit Work Plan, the County Auditor performed a performance audit (audit) of overtime in Arlington County Fire Department (ACFD). Overtime expenditures in ACFD ranged from \$5.2 million to \$6.2 million in the last three fiscal years. Determining the cause of these increases can help improve ACFD operations.</p> <p>The initial audit objective was to assess the administration and use of overtime in the ACFD. 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>What We Found</p>	<p>The audit had three findings, consisting of the following issues:</p> <ol style="list-style-type: none"> 1. Systems may not be utilized to ensure accuracy, efficiency, and effectiveness in payroll processes, and the billing process for reimbursable expenses needs to be updated, automated, recorded, and tracked more efficiently in the County’s financial system. 2. Staffing challenges continues to impact ACFD’s overtime expenditures and monitoring. 3. Required rest periods and hours limitations needs to be evaluated to ensure the health and safety of employees.
<p>What We Recommend</p>	<p>This audit includes numerous recommendations to address the three finding areas. Some of the key recommendations are below.</p> <ol style="list-style-type: none"> 1. ACFD should update procedures to utilize TeleStaff for further automation and overtime management. 2. ACFD should automate billing practices and work with County Finance to ensure invoices are properly recorded in the County’s financial system. 3. ACFD should ensure the payroll process is appropriately documented and insert an additional individual into the payroll process for review. 4. ACFD should perform additional analysis to better understand the cause of injuries and their costs to the department, including overtime costs. 5. ACFD should consider procuring a needs assessment and a staffing study that can assist them in developing a strategy to address staffing challenges. 6. ACFD should create a formal monitoring mechanism to ensure compliance with the policy that limits shifts to 60 hours and requires a six-hour rest period before an individual can begin another shift, and should evaluate whether this policy is adequate to ensure the safety of its employees.