

# ARLINGTON COUNTY AUDITOR FOLLOW-UP REPORT POLICE DEPARTMENT OVERTIME AUDIT (REPORT FY19-01)

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## Background

The County Auditor conducts follow-ups for each audit recommendation in an effort to assess whether recommendations that the audited department agreed to make have been implemented. During follow-up reviews, the County Auditor works with department leadership to determine the implementation status. The County Auditor makes this determination based on initial information shared by the audited department, supporting documents and data provided by the department, and subsequent interviews and observations. The County Auditor cannot compel implementation of recommendations but can provide guidance regarding what constitutes implementation.

[Government Auditing Standards](#) do not cover follow-up reviews. However, the County Auditor endeavors to apply the principles of the Standards to follow-up activities. The County Auditor's follow-up work is informed especially by the principles articulated in the following key standards: evidence; documentation of auditor's work; communication with an audited entity; reporting of audit work to those charged with management and governance; and auditor professional judgment.

## Summary:

This report presents the results of the first County Auditor follow-up conducted on the Police Department Overtime audit (Report FY19-01).

The audit contained 19 recommendations. Of these 19 recommendations, the follow-up review found 15 to be fully *implemented*. For these recommendations no more follow-up work will be performed. The four remaining recommendations (1.2, 3.2, 4.1, and 5.1) are all *partially implemented*, and full implementation is anticipated for three of the recommendations prior to the next follow-up review in Fall 2021. Recommendation 4.1 relates to interaction between TeleStaff and the PRISM system that is not currently feasible, and for which updates are not completely in the Police Department's control.

This report provides narrative from Police Department management regarding work performed to implement the recommendations, as well as providing the County Auditor's conclusions. All determinations shown in the "Status" column were made by the County Auditor.

### Closing Note:

The County Auditor appreciates the time and cooperation provided during the follow-up review by the Acting Chief of Police and members of his staff.

This follow-up report is being provided to members of the Arlington County Police Department, members of County management, the County Board, and the Audit Committee. The report will be issued publicly on the County Auditor's webpage on March 2, 2021.

A handwritten signature in black ink, appearing to read "CH Horton", written in a cursive style.

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

RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
<p>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.</p>	<p>November 2019</p>	<p>Implemented</p>	<p>In 2019 Arlington County Human Resources initiated a quarterly review of overtime for employees who earn more than 25% of their base pay in overtime. The review of this audit is conducted by supervisory staff throughout the agency and a final report returned to Human Resources through the police chain of command. The Police Department has added an overtime audit to our Office of Professional Responsibility's audit schedule which is completed quarterly as well. This audit includes random samples of overtime submissions across the agency focusing on the legitimacy of the overtime and to confirm that the hours were actually worked. This audit was first completed in late 2019 and identified areas where supervisory oversight could be improved. Both of the above audits will be completed in similar time periods.</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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			<p>In order to assist with supervisory validation of overtime and the above audits, TeleStaff was modified to require staff members to enter an explanation for all overtime entries when submitted.</p>	
<p>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.</p>	<p>November 2019</p>	<p>Partially Implemented</p>	<p>The following ACPD policies have been modified to address concerns noted and to ensure that our policies are in line with current operational practices:</p> <ul style="list-style-type: none"> <li>• 511.07 Overtime and Holiday Compensation</li> <li>• 511.08 TeleStaff</li> <li>• 512.03 Off-Duty Employment</li> </ul> <p>A Telestaff Users Guide has been created which provides a general overview of the entire TeleStaff system which includes specific guidance on how employees should utilize TeleStaff. There is an addendum to this Guide that specifically defines the different</p>	<p>The County Auditor confirmed most of the work done to implement this recommendation was completed. However, the updated Off-duty policies did not include a reference to the self-audit process. This update is planned for the next policy update in Spring 2021.</p>

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			<p>codes and when it is appropriate to use them. This guide has been published on "Inside the Blue" as a resource for all employees.</p> <p>An Off-Duty Coordinator's Guide has been created which provides a thorough overview of all necessary information to manage an off-duty job. This Guide includes information on invoicing, fees, and how to manage delinquent accounts. This guide has been distributed to all staff who manage off-duty employment jobs.</p> <p>Audits referenced in 1.1 have begun and areas for increased supervisory oversight and engagement have been identified and implemented.</p>	
<p>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,</p>	<p>November 2019</p>	<p>Implemented</p>	<p>The Police Department's Human Resources Management Section's Standard Operating Procedure has been modified to require annual evaluation of the standard overtime rate the agency charges for off duty</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this</p>

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<p>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.</p>			<p>employment. The current rate is \$60 per hour and the 2019 analysis of actual expenditures confirmed that this rate is still covering agency expenses. This audit will continue to occur on an annual basis and will review an entire month of off-duty employment billing along with two major special events. This in-depth analysis will allow ACPD to ensure that we remain good stewards of taxpayer money.</p> <p>While we do not intend to charge a standard administrative fee for all events, we will charge when the planning and preparation activities extend beyond the regular hours of the lieutenant position dedicated to special events. This change is outlined in the Special Events Policy within the Special Operations Section.</p>	<p>recommendation is complete.</p>
<p>2.2. ACPD should document and communicate their fee setting policies for determining rates and fees for equipment charged. The frequency</p>	<p>November 2019</p>	<p>Implemented</p>	<p>ACPD will charge event sponsors for police vehicle usage when the vehicle is used throughout the event in law enforcement type activities. ACPD will deploy safety</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this</p>

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<p>and methodology at which ACPD should evaluate their cost-recovery for each event type should also be documented.</p>			<p>equipment that we routinely keep in stock (cones) without charge, but there will be a charge for the deployment time. ACPD will pass along any fees for specialized equipment that must be utilized from an outside vendor directly to the event sponsor. These changes are outlined in the Special Events Policy within the Special Operations Section which has been shared with the County's Special Events Coordinator.</p>	<p>recommendation is complete.</p>
<p>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.</p>	<p>November 2019</p>	<p>Implemented</p>	<p>There is currently no ability to invoice through a County-wide enterprise system. To ensure fiscal accountability, ACPD has developed a system where all invoices have been standardized and tracked in a manner that documents all invoices billed which is completed by the respective off-duty coordinator. Payment will be received by the Fiscal Management Unit who will note the payment and process accordingly. This system will allow for unique and sequential invoice numbers and the tracking of</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p> <p>The County Auditor notes that while there is still no ability to issue invoices through a</p>

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			<p>payment to ensure reimbursement of taxpayer money.</p> <p>When the ability to invoice through standing County software becomes available, ACPD will explore the feasibility of changing to this system.</p>	<p>County-wide enterprise system, ACPD has updated its internal invoice tracking process. Further, ACPD has worked with the Treasurer's Office to create the ability for off-duty work recipients to pay their invoices through electronic payments.</p>
<p>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.</p>	<p>November 2019</p>	<p>Implemented</p>	<p>The Off-Duty Employment Coordinator's Guide has been developed and this document outlines billing procedures that clearly segregate the billing and payment processing functions.</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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<p>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.</p>	<p>November 2019</p>	<p>Implemented</p>	<p>The TeleStaff Administrator position has been filled. A Standard Operating Procedure for this position has been created but will continue to evolve as the position grows. The duties of the ACPD timekeeper/TeleStaff operator have been outlined in the Police Department's Human Resources Standard Operating Procedure.</p> <p>The separation of these two positions and delineation of duties will provide appropriate access and segregation of duties in the payroll process.</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>
<p>3.2. TeleStaff should be reconciled to PRISM on a periodic basis. Significant discrepancies should be evaluated and resolved in a timely manner.</p>	<p>Unknown</p>	<p>Partially Implemented</p>	<p>The TeleStaff Administrator position has been filled and a Standard Operating Procedure created for this position. The creation of this position will allow for separation of duties and afford greater oversight of the entire payroll process.</p> <p>ACPD's TeleStaff Administrator worked with the Human Resources Department to identify a report through PRISM that will allow for</p>	<p>The County Auditor confirmed most of the work done to implement this recommendation was completed. The County Auditor will continue follow-up on this recommendation</p>

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			<p>TeleStaff and PRISM records to be reconciled. While there is no automated process possible, a report has been identified that will produce PRISM records by employee indicating the number of hours worked in a pay period. This report will be run on a quarterly basis and compared against TeleStaff reported hours for the same time period. Any discrepancies noted will be brought to the attention of the Human Resources Management Section Commander. This quarterly requirement has been memorialized in a memorandum from the Acting Chief of Police to the TeleStaff Administrator.</p>	<p>during the next follow-up review. ACPD is aware of the documentation needed to finalize implementation.</p>
<p>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</p>	<p>November 2019</p>	<p>Implemented</p>	<p>Payroll processing procedures have been documented in a step-by-step procedure within the Human Resources Management Section.</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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could be efficiently and consistently applied in her absence.				
<p>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.</p>	November 2019	Implemented	<p>The TeleStaff Administrator position has been filled. A Standard Operating Procedure for this position has been completed but will likely continue to evolve as the position develops.</p> <p>The duties of the ACPD timekeeper/TeleStaff operator have been outlined in the Police Human Resources Standard Operating Procedure.</p> <p>These positions will serve as back-ups to each other and in addition another position within the Human Resources Section has been trained to fulfill many of the duties of the ACPD timekeeper/TeleStaff Operator should the need arise. The Telestaff Administrator has a full understanding and ability to process payroll if the need should arise.</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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<p>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.</p>	<p>November 2019</p>	<p>Implemented</p>	<p>TeleStaff hosted their annual training conference in November of 2019. ACPD staff were in attendance and we will continue to prioritize this training opportunity for both the TeleStaff Administrator and ACPD timekeeper/TeleStaff Operator.</p> <p>Staff from the Human Resources Management Section surveyed department personnel regarding issues and concerns they were experiencing with the TeleStaff system to identify training priorities. Based on this input, the TeleStaff Administrator provided training during the agency's all supervisor meeting. We continue to provide training to all personnel who are new to the agency. Additionally, a reference guide was created and shared with all agency personnel addressing areas of frequent concern.</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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<p>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.</p>	<p>Unknown</p>	<p>Partially Implemented</p>	<p>A direct automated interaction between TeleStaff and the PRISM system is not currently feasible. However, the PRISM team recommended reviewing currently available reports that have the needed data and then combining them to be able to compare and analyze data between PRISM and TeleStaff. The PRISM team can also transform the reports into a consolidated query and run directly against the PRISM database. The results of the database query can be extracted and delivered automatically. ACPD's TeleStaff Administrator worked with the Human Resources Department to identify a report through PRISM that will allow for TeleStaff and PRISM records to be reconciled. While there is no automated process possible, a report has been identified that will produce PRISM records by employee indicating the number of hours worked in a pay period. This report will be run on a quarterly basis and compared</p>	<p>The County Auditor notes the work done on this recommendation by ACPD and agrees that full implementation is not entirely in ACPD's control. The County Auditor will continue follow-up on this recommendation during the next follow-up review.</p>

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			<p>against TeleStaff reported hours for the same time period. Any discrepancies noted will be brought to the attention of the Human Resources Management Section Commander. This quarterly requirement has been memorialized in a memorandum from the Acting Chief of Police to the TeleStaff Administrator.</p>	
<p>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.</p>	Ongoing	Implemented	<p>The TeleStaff Administrator is responsible for continuous oversight of the TeleStaff program to ensure compliance with the contract agreement. Any issues identified will be brought to the attention of the Public Safety Procurement Specialist to assist with resolution or escalate to County Procurement.</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>
<p>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,</p>	Ongoing	Implemented	<p>TeleStaff hosted their annual training conference in November of 2019. ACPD staff were in attendance and we will continue to prioritize this training opportunity</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this</p>

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<p>additional functionality, and/or efficiencies.</p>			<p>for both the TeleStaff Administrator and ACPD timekeeper/TeleStaff Operator.</p> <p>Both positions maintain regular interaction with a user's message board hosted on the TeleStaff website where information is provided and general questions are addressed</p> <p>We have identified a local agency that utilizes TeleStaff in a similar fashion to Arlington and staff maintain regular contact with representatives from this agency to collaborate.</p>	<p>recommendation is complete.</p>
<p>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</p>	<p>November 2019</p>	<p>Implemented</p>	<p>A report has been developed that outlines all overtime worked during a designated time period. This report is run on a quarterly basis and provided to the deputy police chiefs and commander of the Office of Professional Responsibility for review, analysis and follow-up if necessary. Current capability does not allow for the inclusion of dollar figures associated with the overtime,</p>	<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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to compare period to period for trends as well (e.g. March 2018: March 2019).			but the system does capture number of hours worked in each category which is broken down by division. The current report will be provided with previous quarter numbers to allow for meaningful comparison. This reporting requirement is included in the Standard Operating Procedure for the TeleStaff Administrator position.	
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.	November 2019	Implemented	TeleStaff hosted their annual training in November of 2019 and staff from ACPD were in attendance. We have historically sent staff to this conference and plan to continue doing so in the future.	The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
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	November 2019	Implemented	Staff from the Human Resources Management Section surveyed department personnel regarding issues and concerns they were experiencing with the TeleStaff system to identify training priorities. Based	The County Auditor has confirmed full implementation. Follow-up on this

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frequently asked questions and address frequent errors identified during the payroll processes.			on this input, the TeleStaff Administrator provided training during the agency's all supervisor meeting. We continue to provide training to all personnel who are new to the agency. Additionally, a reference guide was created and shared with all agency personnel addressing areas of frequent concern.	recommendation is complete.
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).	November 2019	Implemented	A Telestaff Users Guide has been created which provides a general overview of the entire TeleStaff system which includes specific guidance on how employees should utilize TeleStaff. There is an addendum to this Guide that specifically defines the different codes and when it is appropriate to use them.	The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
5.1. ACPD should develop and document a formal calculation model that can be used to communicate minimum	Ongoing	Partially Implemented	The Operations Division Patrol Section Standard Operating Procedure has been modified to require that a staffing analysis occur annually. We plan to continue utilizing	Due to the COVID-19 pandemic, the anticipated staffing analysis in 2020 did

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staffing needs in a data-driven manner for budget decision-makers.			the model outlined in the staffing study conducted of ACPD by Northwestern University.	not occur. The County Auditor will continue follow-up on this recommendation during the next follow-up review. ACPD is aware of the documentation needed to finalize implementation.