

# 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 September 2021 County Auditor follow-up conducted on the Police Department Overtime audit (Report FY19-01). The audit contained 19 recommendations. The following dashboard shows the current status of all 19 recommendations.

Implemented	17/19	
Partially Implemented	2/19	Recommendations remaining: 4.1, 5.1
Not Implemented	0/19	

Of the 19 recommendations, the follow-up review found 17 to be fully *implemented*, which is an increase of two over the last follow-up report in March 2021. The two newly implemented recommendations are Recommendations 1.2 and 3.2. For implemented recommendations no more follow-up work will be performed. The two recommendations not yet complete (4.1 and 5.1) are all *partially implemented*, and full implementation is anticipated for Recommendation 5.1 prior to the next follow-up review in April 2022. 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.

All determinations shown in the "Status" column were made by the County Auditor. For this round of follow-up, the Police Department proactively provided documentation demonstrating implementation of Recommendations 1.2 and 3.2 before the formal follow-up process began. Given these circumstances no additional management comments regarding work performed to implement the recommendations were needed or provided for this round of follow-up. In an effort to streamline the report and to reduce redundancy, all previous management comments for recommendations that are fully implemented have been removed from this report. Readers who wish to see previous management comments are referred to the March 2021 follow-up report.

#### Closing Note:

The County Auditor appreciates the time and cooperation provided during the follow-up review by the Chief of Police, Deputy Chief of Police, and other members of the ACPD 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 September 24, 2021.



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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>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</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</p>	<p>November 2019</p>	<p>Implemented</p>		<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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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.				
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.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
2.2. ACPD should document and communicate their fee setting policies for determining rates and	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

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<p>fees for equipment charged. The frequency and methodology at which ACPD should evaluate their cost-recovery for each event type should also be documented.</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>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</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</p>	<p>November 2019</p>	<p>Implemented</p>		<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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never go directly to the individuals responsible for creating the invoices.				
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.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
3.2. TeleStaff should be reconciled to PRISM on a periodic basis. Significant discrepancies should be evaluated and resolved in a timely manner.	Unknown	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
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	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

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be efficiently and consistently applied in her absence.				
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.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
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	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

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<p>out external trainings to improve the overall efficiency and effectiveness of how TeleStaff is utilized.</p>				
<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</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>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 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>	

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<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 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, additional functionality, and/or efficiencies.</p>	Ongoing	Implemented		<p>The County Auditor has confirmed full implementation. Follow-up on this 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</p>	November 2019	Implemented		<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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<p>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).</p>				
<p>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.</p>	<p>November 2019</p>	<p>Implemented</p>		<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>
<p>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.</p>	<p>November 2019</p>	<p>Implemented</p>		<p>The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.</p>

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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		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 staffing needs in a data-driven manner for budget decision-makers.	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 the model outlined in the staffing study conducted of ACPD by Northwestern University.	ACPD has created a calculation model (formula) that will help to identify whether current minimum staffing levels are adequate to address expected calls for service. The formula is based on work conducted in a staffing study of ACPD by Northwestern University. As part of this formula development process, ACPD established a benchmark to compare to the results of the formula's use. The County Auditor

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				<p>reviewed the calculation model and assumptions and agrees that it would meet the intent of Recommendation 5.1. ACPD will use this formula to help identify staffing needs for the FY 2023 budget process. The County Auditor will follow-up on the implementation of the calculation model in April 2022.</p>