



# City of San Antonio

## Agenda Memorandum

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**Agenda Item Number:** 13.

**Agenda Date:** 8/18/2020

**In Control:** Audit and Accountability Committee

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### AUDIT COMMITTEE SUMMARY

August 18, 2020

**San Antonio Police Department Off-Duty Employment**

Report Issued June 12, 2020

#### Audit Objective

Determine if controls over SAPD's off-duty special event compensation process are adequate and effective.

#### Background

The Off-Duty Employment Unit (SAPD ODEU) provides sworn officers for the purposes of providing security, crowd control, and other police-related activities at City facilities for both public and private events. The City facilities include the following:

- Convention Center Exhibit Halls and Banquet Halls;
- Lila Cockrell Theater;
- Market Square;
- Market Square's Texas A&M Rooms and Farmers Market;
- La Villita; and
- Alamodome.

SAPD ODEU is responsible for officer event scheduling, attendance verification, and ensuring accurate officer compensation. They are also responsible for the accurate billing and collections for events.

The City administers an administrative fee to the client to recover the cost of administering the operations of the ODEU program. The administrative fee of \$1.50 is added to each hour worked by Off-Duty officers and is presented to the client in the hourly rate; this fee is retained by the City.

SAPD ODEU had operating losses of \$784,437 in FY 2018 and \$893,270 in FY 2019.

#### Scope & Methodology

The audit scope was FY 2019.

We reviewed revenue and expenditures related to SAPD ODEU to determine operating losses incurred by the City. We reviewed operating procedures to ensure they were updated and examined cash handling and credit card processes to ensure compliance with City Administrative Directives.

We tested billings and subsequent payments to determine if they were complete, accurate and timely. In addition, we examined the measures SAPD utilizes to monitoring aging receivables to ensure follow-up.

We also reviewed the current process for scheduling off-duty events to determine if officers were given equal opportunity to participate. We reviewed event folders to determine if required support documentation is appropriately maintained.

## **Conclusions**

Key management controls are adequate and effective. We determined that Standard Operating Procedures are reviewed annually, updated, and reflect key components of the Collective Bargaining Agreement (CBA). Event folders have required documentation and are securely maintained.

In addition, we determined officers and supervisors are being paid the correct rate as reflected in the CBA and for the number of hours worked. Furthermore, we determined that clients are billed appropriately, revenue is accurately recorded, and follow-up is performed to ensure payments are received timely. Finally, we determined that client credit card information is protected and all SAPD ODEU employees have passed the City's cash handling course. However, controls can be strengthened in the areas of reducing the unit's operating losses and periodic review of user access.

We recommend that the Chief of Police should:

- Consider including the conversion of all support staff to civilian personnel in future negotiations of the CBA to reduce the operating costs of administering the SAPD ODEU.
- Implement a formal monitoring process to ensure access to SAP and the SAPD ODEU network shared drive is properly restricted.

SAPD Management agreed with the audit results and has developed positive action plans to address them.