



City of San Antonio

Agenda Memorandum

File Number:21-1695

Agenda Item Number: 8.

Agenda Date: 2/16/2021

In Control: Audit and Accountability Committee

AUDIT COMMITTEE SUMMARY

February 16, 2021

Audit of San Antonio Fire Department Overtime Administration

Report Issued February 5, 2021

Audit Objective

Determine if San Antonio Fire Department (SAFD) overtime is adequately supported, authorized, and documented.

Background

The San Antonio Fire Department (SAFD) provides fire prevention, fire suppression, emergency medical services, emergency management, and rescue services to the public.

SAFD services are performed by 1,845 full-time personnel with 1,762 being uniformed employees as of the fiscal year (FY) ended September 2019. Actual personal services costs for FY18 and FY19 were \$261M and \$266M, respectively. During the same time, uniformed SAFD incurred actual overtime costs of \$27M and \$26M, respectively.

For FY18 and FY19, we performed an analysis comparing SAFD overtime pay to base pay for uniformed personnel. Overtime as a percentage of base pay ranged from approximately 2% to 36% depending on the SAFD organization.

Scope & Methodology

The audit scope was from October 2017 to September 2019. It included all overtime transaction types incurred by SAFD uniformed staff.

We interviewed SAFD payroll personnel and obtained an understanding of the controls in place to review and monitor the uniformed overtime process in TeleStaff and SAP. We reviewed overtime assigned to firefighters to determine if it was approved and adequately supported. In addition, we reviewed overtime hours to verify they were practical under the circumstances. We reviewed reconciliations of TeleStaff overtime entries to SAP entries to verify they were accurate and timely. Finally, we reviewed manual overtime entries in SAP to determine if they were approved and supported.

We reviewed the Fair Labor Standards Act (FLSA) and the Collective Bargaining Agreement (CBA) between the City of San Antonio and Local 624 International Association of Fire Fighters to determine if firefighters were paid properly. We reviewed Telestaff and SAP system user roles to verify access was appropriate and a proper segregation of duties was in place.

Conclusions

SAFD has adequate internal controls to ensure overtime is supported, authorized, and documented. However, we identified one area that needs improvement. We identified SAFD payroll personnel using an SAP user role that allows them to both enter and approve overtime transactions.

SAFD Management agreed with the audit findings and has developed positive action plans to address them.