



City of San Antonio

Agenda Memorandum

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In Control: Audit Committee

AUDIT COMMITTEE SUMMARY

June 16, 2015

Audit of SAPD Off-Duty Employment Program

Report Issued March 12, 2015

Background

City of San Antonio Sworn Police Officers provide security for public and private events hosted at all City facilities. Security includes traffic control, crowd control, and other police-related activities. The Off-Duty Employment program is administered by the SAPD Off-Duty Employment Detail staff in a manner consistent with the policies, procedures, and regulations of SAPD.

SAPD Off-Duty is responsible for Officer event scheduling, attendance verification, event billing and ensuring accuracy of Officer's compensation. SAPD Off-Duty also administers the National Security Agency (NSA) contract between the City of San Antonio and the Department of Defense (DOD). Eligible off-duty SAPD Officers are assigned on a rotating basis to provide perimeter security detail for the two San Antonio facilities owned by the NSA and DOD.

Audit Objective

Are key internal controls over the SAPD Off-Duty Employment program adequate to ensure compliance with department policy and the Collective Bargaining Agreement (CBA)?

Audit Scope and Methodology

The audit scope included SAPD Off-Duty operations, specifically processes related to the billing, collection and compensation to Officers for FY2013 and FY2014. We examined cash handling procedures for compliance with City Policy. Additionally, we reviewed the credit card payment process to determine compliance with PCI Data Security Standards. We also, reviewed the monthly billing and collection process to determine if payments were processed accurately, timely and included proper documentation.

Audit Conclusions

No, internal controls are not adequate over the SAPD Off-Duty Employment program to ensure compliance with department policy and the CBA. We identified the following areas of opportunities:

- The City incurred a loss of \$872,000 administering the Off-Duty Employment program in FY2014. As a result, the general fund absorbs the cost of operating the program
- Revenue for security services provided at City facilities was processed and collected untimely and applied inaccurately

- SAPD Fiscal did not bill NSA in a timely manner
- SAPD Off-Duty has ineffective controls in place to ensure the accurate selection and scheduling of Officers on a rotating basis
- Client credit card information was not properly secured
- SAPD Off-Duty is not in compliance with the City Cash Handling Policy
- Staff did not maintain documentation that supports Officer's selection, scheduling and compensation
- Standard Operating Procedures (SOPs) for SAPD Off-Duty are outdated

We made recommendations to address these issues and the Police Chief concurred with our recommendations and developed positive corrective action plans.