Objective
To assess whether internal controls over overtime usage are adequate, appropriate and whether overtime practices were in compliance with City policies and procedures

Background
- Over 6,700 employees were employed by the City during our audit period.
- The City spent approximately $35 million in overtime to non-exempt employees in FY2018.
- Fire, Police and Water Department staff generated 92% of overtime paid in FY2018.
- Approximately $11.2 million of the Fire Department’s total overtime resulted from constant staffing overtime.

What We Found
- Approximately $261,000.00 in questionable overtime payments to approximately 600 employees.
- Employees took paid leave (e.g., vacation and sick), but were paid for hours worked instead. As a result, paid leave valued at approximately $3,000.00 was not reduced from the employees’ leave balances.
- Training materials and guidelines for timekeepers were inconsistent and outdated.
- Additional holiday payments, totaling approximately $19,000.00, to Fire staff were not supported by policies, contracts, or applicable legislation.

What We Recommend
- Request repayment from current and former employees who were overpaid.
- Develop and provide management with exception reports that identify payroll anomalies.
- Update timekeeper guidelines and require mandatory training.
- Enforce requirement to document support for overtime payments.

To view the full audit report, visit http://fortworthtexas.gov/internalaudit/audit-reports/