



# *City of Albuquerque*

## **Office of Internal Audit**

SECOND FOLLOW-UP OF THE

Officer Overtime

Report 23-16-107F

Date: April 26, 2023

### **INTRODUCTION**

The Office of Internal Audit (OIA) issued Audit Report No. 16-107 Officer Overtime on March 17, 2017. OIA issued the first follow-up report on October 28, 2020 and found that, of the three recommendations made in the original report, two were fully implemented and considered closed and one remained in process. OIA completed a second follow-up to determine the corrective actions that the Albuquerque Police Department (APD) has taken in response to the one remaining recommendation and determined it has been fully implemented and is now considered closed. Audit recommendations that were determined to be previously resolved and/or fully implemented are not included in this follow-up report.

### **BACKGROUND**

OIA conducted a special audit of APD officer overtime for the fiscal year 2016. The purpose of the audit was to determine if internal controls at APD ensure the validity of officer overtime and detect irregular overtime activity. The audit found that APD personnel do not consistently follow Standard Operating Procedures (SOPs) for preapproving and recording overtime transactions. Specifically, of the 24 overtime transactions tested, 21 (88 percent) had one or more issues related to preapproval and/or recording. The audit also found that APD's current overtime monitoring processes are decentralized and that overtime is not monitored for irregular activity nor reconciled between the timekeeping and payroll systems. The first follow-up was completed on October 28, 2020.

Further information pertaining to the audit scope, limitations, and methodology can be found in Appendix A of the original audit report.

### **FOLLOW-UP OBJECTIVE**

The objective of this follow-up was to determine whether APD has taken the corrective actions recommended in OIA's March 17, 2017 audit report on APD officer overtime. Consistent with Government Auditing Standards, Section 9.08, promulgated by the U.S. Government Accountability Office, the purpose of audit reports includes facilitating a follow-up to determine whether appropriate corrective actions have been taken. This field follow-up is a non-audit service. Government Auditing Standards do not cover non-audit services, which are defined as professional services other than audits or attestation engagements. Therefore, APD is responsible for the substantive outcomes of the work performed during this follow-up and is responsible to be in a position, in both fact and appearance, to make an informed judgment on the results of the non-audit service. OIA limited our scope to actions taken to address our audit recommendation from the original audit report dated March 17, 2017 through the submission of actions on March 10, 2023.

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### **METHODOLOGY**

To achieve the objective, OIA performed the following steps:

- Obtained documentary evidence from APD.
- Interviewed APD to understand and verify the status and nature of the corrective actions taken.
- Verified the status of the recommendations that APD had reported as implemented.

### **RESULTS**

The one remaining recommendation made in the first follow-up report has been fully implemented. Therefore, all three recommendations included in the original audit report have been implemented and are now considered closed. See ATTACHMENT 1.

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DocuSigned by:

*Connie Barros-Montoya*

DCF283E3AC33444...

Connie Barros- Montoya, Principal Auditor  
Office of Internal Audit

REVIEWED:

DocuSigned by:

*Vanessa Meske*

FEF77AB7F20B4DD...

Vanessa Menske, Lead Auditor  
Office of Internal Audit

APPROVED:

DocuSigned by:

*Marisa Vargas*

0F462D006A1F4C8...

Marisa C. Vargas, Interim City Auditor  
Office of Internal Audit

APPROVED FOR PUBLICATION:

DocuSigned by:

*Edmund E Perea, Esq.*

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Edmund E. Perea, Esq.  
Accountability in Government Oversight  
Committee Chairperson

## ATTACHMENT 1

Recommendations	Responsible Agency	2nd Follow-Up Department Response	OIA Conclusion	<u>OIA Use Only</u> Status Determination
<p><u>Recommendation #1</u></p> <p>The Albuquerque Police Department (APD) should:</p> <ul style="list-style-type: none"> <li>• Ensure SOPs are followed for overtime transactions or consider modifying the SOPs to better fit the current practices.</li> <li>• Ensure all officers follow the correct protocol for grant funded overtime.</li> <li>• Consider switching to an electronic sign-in process for grant-funded traffic overtime to document pre-approval. Officers could receive an electronic confirmation that would document that he/she is approved to work the overtime</li> </ul>	Albuquerque Police Department	<p>APD has updated SOP 3-20 as of January 18, 2022. Per the OIA conclusion to APD in the follow-up Audit Report #20-16-107, APD employees are required to acknowledge in the Power DMS application that they have read and will comply with any new special orders and SOP revisions.</p> <p>APD explored using an electric sign-in process for grant-funded traffic overtime, but the Telestaff software in-use does not support this process. APD's Traffic Unit Management Analyst collects the following information: an overtime sign-up log for NMDOT grants has been implemented and officer-submitted packet (which includes an overtime slip, copies of any issued citations, applicable reports, and copies of the officer's Computer Aided Dispatch (CAD) reports). The analyst reviews this packet and compares it with the Telestaff timesheet for accuracy. The second-level review is done by the Lt. of the unit. Once this is completed, the transaction is approved in Telestaff. The following month, all transactions are entered into NM Egrants system.</p>	<p>OIA obtained and reviewed SOP 3-20 Overtime, <i>Compensatory Time, and Works Shift Designation</i>, effective 1/18/2022 and reviewed by APD again on 01/18/2023. Upon reviewing the updated SOP, OIA noted there is now a section dedicated to the grant-funded overtime itself. This section codifies the grant-funded overtime process, which includes obtaining preapprovals, documenting grant overtime in time entries, and supervisory monitoring and validation of time worked. The SOP also requires that summary statistics of grant-funded activity be collected with information that include personnel assignments, their rate of pay, and hours worked. Overall, OIA finds the policy is in alignment with practices detailed by APD.</p> <p>OIA also recognizes that APD did consider an electronic sign-in process for grant overtime but is limited by the Telestaff software in use. Per APD staff, this will still be a consideration if any new software is evaluated for future purchase.</p> <p>OIA considers this recommendation closed.</p>	<input type="checkbox"/> Open <input checked="" type="checkbox"/> Closed <input type="checkbox"/> Contested