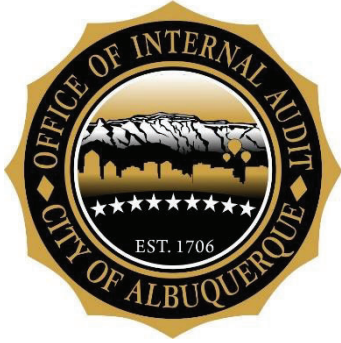


April 9, 2025



Performance Audit

Overtime Performance Audit

Fire Rescue

Report No. 24-104



City of Albuquerque - Office of Internal Audit

Overtime Performance Audit

Performance Audit

April 9, 2025

Audit #24-104

Executive Summary

The Office of Internal Audit (OIA) conducted an overtime performance audit of the City of Albuquerque's (City) Fire Rescue Department (AFR). The audit objective was to determine whether controls related to approving, calculating, and documenting overtime are adequate. Specifically, the objectives were to determine whether the following is true:

- Overtime earned by employees is justified;
- Overtime is calculated accurately; and
- Controls over granting, approving, and monitoring overtime are efficient.

The scope of the audit was July 1, 2018 to June 30, 2023, with specific detailed testing to include fiscal year 2022 through fiscal year 2023.

For detailed testing, the bi-weekly timesheets of 37 firefighters for a total of 9,799 hours worked and \$225,297 dollars paid were selected as follows.

- A judgmental sample of the highest 15 overtime earners
- A stratified random sample of 22 firefighters that worked at least 20% or more of overtime hours

The audit found no issues with the appropriate segregation of duties as far as requesting, assigning, and approving overtime; identifying and documenting the need for overtime; verifying that the correct non-exempt firefighter ranks are the only ranks receiving overtime; and confirming the various types of overtime payroll codes utilized. However, the audit found that nine¹ timesheets could not be authenticated for overtime hours worked and paid, and one timesheet showed unsupportive adjustments made to regular hours worked. Particulars of authentication and adjustment issues are as follows:

- Eight timesheets appeared to contain inaccurate FLSA premium overtime rates and earnings, resulting in potential overages of \$7,014 overtime dollars paid;
- One timesheet was paid at the incorrect overtime upgrade percentage rate, resulting in potential overages of \$1,383 overtime dollars paid; and
- One timesheet had adjustments made to regular hours worked in Telestaff without a corresponding written justification

Lastly, the audit found no issues with AFR's *Administrative Staffing Policy*. The policy was implemented March 2018 and recently revised in June 2023, and it provides guidance that aligns with the stipulations in City Council Resolution (R-2016-039) and the Agreement between the City of Albuquerque and the Albuquerque Area Fire Fighters Union IAFF Local 244 City Chapter.

Fire Rescue concurs with all findings and recommendations. Their response is attached as an appendix. The OIA will work with the department to follow up every six months on the status of the open recommendations made in this report.

Recommendations

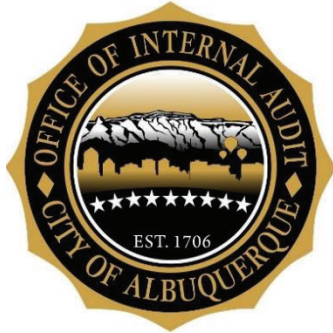
Fire Rescue should:

- Identify the eight firefighters whose timesheets appeared to receive incorrect premium FLSA overtime rates and earnings, and ensure any dollars owed to the employee or City are appropriately addressed.
- Work with the Department of Finance & Administrative Services to ensure the FLSA formula calculation is programmed into Peoplesoft appropriately.
- Investigate whether the potential overage of \$1,383 overtime dollars paid to one firefighter was self-identified and corrected during a subsequent payroll period. If not, ensure these dollars are recouped to the City.
- Perform periodic reviews to ensure that Telestaff and Peoplesoft are communicating and accurately recording hours worked and paid.
- Routinely remind AFR fiscal personnel to document the justification for any necessary edits made to timesheets in Telestaff and Peoplesoft.

¹ One timesheet pertains to the same firefighter.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104



City of Albuquerque

Office of Internal Audit

April 9, 2025

Accountability in Government Oversight Committee
P.O. Box 1293
Albuquerque, New Mexico 87103

Audit: Overtime Audit
Fire Rescue
Audit No. 24-104

INTRODUCTION

The Office of Internal Audit (OIA) conducted an overtime performance audit of the City of Albuquerque's (City) fire department (Albuquerque Fire Rescue, or AFR). The audit objective was to determine whether controls related to approving, calculating, and documenting overtime are adequate. Specifically, the objectives were to determine whether the following were true:

- Overtime earned by employees is justified;
- Overtime is calculated accurately; and
- Controls over granting, approving, and monitoring overtime are efficient.

The scope of the audit was July 1, 2018 to June 30, 2023, with specific detailed testing to include fiscal year 2022 through fiscal year 2023. The audit was included in OIA's fiscal year 2024 audit plan. Information pertaining to the audit objectives, scope, and methodology can be found in **Appendix A**.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

BACKGROUND

Albuquerque Fire Rescue was established as a paid municipal fire department in 1900 and has since evolved into an all-hazard public safety entity. The nature of the operations and service includes 911 emergency dispatch, fire prevention, structural and wildland fire suppression, emergency medical services, community paramedicine, hazardous materials containment and control, specialized technical rescue, arson investigation, and response to and control of various other emergency situations. Firefighters in suppression and rescue services provide service to the community 24 hours a day and are assigned to 22 engine companies, 21 rescue companies, two medic companies, nine ladder companies, one heavy technical rescue (HTR), two hazardous materials response units, and five brush trucks used as wildland response units when needed.

AFR’s budget for fiscal year 2022 was \$96.4 million, which contained technical adjustments of overtime funding for \$558,000 for two additional holidays, Juneteenth and Indigenous Peoples’ Day. AFR’s budget for fiscal year 2023 was \$110.2 million, an increase of \$13.8 million or 14 percent. AFR’s Fire Chief, who is appointed by the mayor and reports to the Chief Administrative Officer, is responsible for the operations and budget of the department. AFR is composed of five divisions and each division is overseen by a Deputy Chief appointed by the Fire Chief. As of fiscal year 2025, the department has 821 total full-time positions.

Minimum Staffing Levels

As stated in City Council Resolution (R-2016-039), minimum staffing requirements for AFR are as follows.

Emergency Response Staffing		
	Minimum Staffing	Full Staffing
Battalion 1	45	46
Battalion 2	39	41
Battalion 3	40	42
Battalion 4	48	51
Total Emergency Response Staffing	172	180

Per the “*Agreement between the City of Albuquerque and the Albuquerque Area Fire Fighters Union IAFF Local 244 City Chapter,*” (Union Agreement) the general work schedules for AFR consist of the following.

- A 56-hour work week cycle consisting of two consecutive 24-hour shifts and four days off

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

- A 40-hour work week cycle consisting of four 10-hour shifts²

Personnel are not to work more than 86 consecutive hours. Following 86 consecutive work hours, personnel will have a minimum of a 10-hour day shift off-duty. In addition, personnel are prohibited from working more than three consecutive night shifts. If an employee chooses to interrupt their consecutive working hours, said interruption must consist of a minimum of a 10-hour day shift off-duty.

Vacancy Fill-In Procedures

According to AFR Management, a daily Kronos Workforce Telestaff³ (Telestaff) roster is set approximately 12 hours in advance of a shift and is adjusted as needed by the Field Operations Center (FOC) personnel. The roster details the assignment of all firefighters. Typically, firefighters are placed into positions at the Firefighter and Driver ranks until all on-duty firefighters have been assigned. Additional personnel may be upgraded to a higher rank if staffing levels are above the minimum. However, if staffing goes below the minimum, remaining vacancies are filled with overtime. Firefighters may sign up for overtime in Telestaff via the voluntary overtime sign-up list. This list is designed to ensure that overtime is not excessive, is evenly offered to firefighters,⁴ and that expenses are monitored properly. In the event that staffing levels fall below the minimum staffing level and the voluntary overtime sign up list has been exhausted, the FOC may assign firefighters to work forced overtime to fill any vacancies remaining. Overtime may only be approved by the FOC.

Overtime

Per the Union Agreement, “Overtime worked shall be paid at time and one-half the regular rate of pay. All hours worked in excess of the employee’s regular assigned shift will be compensated at the overtime rate of time and one half the regular rate of pay.”⁵

Firefighters may also be temporarily upgraded to a higher rank and will receive an actual 10 percent increase for hours worked on a temporary upgrade. Should those hours worked on a

² City of Albuquerque, “Agreement between the City of Albuquerque and the Albuquerque Area Fire Fighters Union IAFF Local 244 City Chapter,” sections 11.1.1.1 and 11.1.1.4, <

<https://www.cabq.gov/humanresources/documents/iaff-local-244-jul-9-2016.pdf>>, accessed March 13, 2025.

³ Telestaff is an automated scheduling system for public safety agencies that track sworn firefighters’ work shifts, overtime hours, and all related requests for time off.

⁴ All sworn Fire personnel, excluding ranks of Deputy Chief and higher, are eligible to earn overtime.

⁵ City of Albuquerque, “Agreement between the City of Albuquerque and the Albuquerque Area Fire Fighters Union IAFF Local 244 City Chapter,” section 2.8.1, < <https://www.cabq.gov/humanresources/documents/iaff-local-244-jul-9-2016.pdf>>, accessed March 13, 2025.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

temporary upgrade occur while working in excess of the employee's regular assigned shift, then the 10 percent increase would be applied to the overtime rate of time and one half the regular rate of pay.

Similar to the temporary upgrades, firefighters in the paramedic pay plan⁶ may receive percentage increases added to their regular rate of pay when assigned to particular transport units. In these scenarios, should those hours worked on a paramedic unit occur while working in excess of the employee's regular assigned shift, then the percentage increase would be applied to the overtime rate of time and one half the regular rate of pay.

OIA analyzed two fiscal years of AFR payroll data and summarized the results below.

Overtime Hours Worked in 2022		Overtime Dollars Paid in 2022	
Number of Employees	Number of Overtime hours	Number of Employees	Dollars Paid for Overtime
16	2,000 or greater	4	\$100,000 or more
8	Between 1,800 and 1,999	1	Between \$90,000 and \$99,999
13	Between 1,600 and 1,799	2	Between \$80,000 and \$89,999
12	Between 1,400 and 1,599	3	Between \$70,000 and \$79,999
22	Between 1,200 and 1,399	4	Between \$60,000 and \$69,999
26	Between 1,000 and 1,199	7	Between \$50,000 and \$59,999
57	Between 800 and 999	14	Between \$40,000 and \$49,999
89	Between 600 and 799	28	Between \$30,000 and \$39,000
136	Between 400 and 599	70	Between \$20,000 and \$29,999
267	Between 200 and 399	195	Between 10,000 and \$19,999
58	Between 100 and 199	253	Between \$5,000 and \$9,999
122	Between 0 and 99	245	Between \$0 and \$4,999
826	426,913	826	\$9,878,924.00

⁶ Ranks from Firefighter to Battalion Chief that are certified paramedics may receive anywhere from 3.3 % to 4.4% added to their base rate of pay. Paramedics assigned to an Advanced Life Support (ALS) Non-Transport unit receive 9.5% added to their base rate of pay and paramedics assigned to an ALS Transport unit will receive 13% added to their base rate of pay.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

Overtime Hours Worked in 2023		Overtime Dollars Paid in 2023	
Number of Employees	Number of Overtime hours	Number of Employees	Dollars Paid for Overtime
29	2,000 or greater	4	\$100,000 or more
4	Between 1,800 and 1,999	6	Between \$90,000 and \$99,999
9	Between 1,600 and 1,799	3	Between \$80,000 and \$89,999
20	Between 1,400 and 1,599	2	Between \$70,000 and \$79,999
23	Between 1,200 and 1,399	3	Between \$60,000 and \$69,999
35	Between 1,000 and 1,199	10	Between \$50,000 and \$59,999
48	Between 800 and 999	16	Between \$40,000 and \$49,999
79	Between 600 and 799	36	Between \$30,000 and \$39,000
144	Between 400 and 599	83	Between \$20,000 and \$29,999
283	Between 200 and 399	178	Between 10,000 and \$19,999
41	Between 100 and 199	265	Between \$5,000 and \$9,999
111	Between 0 and 99	220	Between \$0 and \$4,999
826	469,621	826	\$11,142,228.00

Overtime Hours Worked by Division		
Division	2022	2023
Fire Suppression	230,688	221,215
Medical Response	75,024	87,655
Fire Marshall's Office	24,164	24,035
Dispatch	20,162	24,764
HEART	9,713	13,918
Records Management	8,945	14,061
Training	8,747	9,577
A-Typical Assignment	7,198	9,148
Special Operations	5,646	8,353

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

Fire Investigation	5,047	9,995
Grant Clearing	4,351	4,685
Training – EMS	4,095	11,972
Public Affairs Office	4,064	6,420
EMS Quality Assurance	3,653	6,021
Headquarters	3,433	5,049
Quality Assurance	3,113	2,661
ADAPT	1,821	3,855
Fleet	1,736	1,017
Emergency Medical Services	1,455	0
Pharmacy	1,413	2,376
Network/Computers	1,394	2,135
Resource Management	938	708
Rehab and Renovation	113	1
Totals	426,913	469,621

Information pertaining to the various types of overtime that may be earned by firefighters can be found in **Appendix B**.

Payroll

Prior to May 2023, firefighters' regular assigned work schedules preloaded into Peoplesoft,⁷ but not into Telestaff. AFR payroll personnel were required to manually enter into Telestaff any deviations from the regular assigned work schedules, such as overtime, temporary upgrades, leaves, or training. After entering this information into Telestaff, payroll personnel would then reconcile the total hours worked to Peoplesoft.

⁷ The City's payroll system.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

AFR recognized this process was not efficient and therefore performed a Telestaff system upgrade. Now, regular assigned work schedules are preloaded into Telestaff and it is the responsibility of the FOC to enter all hours worked timely and accurately for each pay period. At the end of each pay period, time entry information from Telestaff is transmitted to PeopleSoft; it is first verified by AFR fiscal personnel, then processed for payment by the Department of Finance and Administrative Services.

FINDINGS

1. THE TIMESHEETS OF NINE FIREFIGHTERS COULD NOT BE SUBSTANTIATED FOR EITHER REGULAR HOURS WORKED OR OVERTIME HOURS WORKED AND PAID.

OIA reviewed 74 weekly timesheets for 37 firefighters that were judgmentally and randomly selected based on 9,799 hours worked and \$225,297 dollars paid in fiscal years 2022 and 2023. The audit found that nine⁸ timesheets could not be authenticated for overtime hours worked and paid, and that one timesheet had unsupportive adjustments made to regular hours worked. Each issue is as follows.

- Eight timesheets appeared to contain inaccurate premium FLSA overtime hours, rates, and corresponding earnings, resulting in potential overages of \$7,014 overtime dollars paid.
- One timesheet for a certified paramedic firefighter was temporarily upgraded to a rescue unit and received a 19.5 percent increase as opposed to the appropriate 9.5 percent, resulting in potential overages of \$1,383 overtime dollars paid.
- One timesheet had adjustments made to regular hours worked in Telestaff without a corresponding written justification. Specifically, regular hours in Telestaff were recorded as 11 and in Peoplesoft as 40, resulting in a discrepancy of 29 regular hours worked. While the earnings of \$1,891 were paid correctly, the hours appear unsupportive.

⁸ One timesheet pertains to the same firefighter.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

Cause:

According to AFR Management, the Department of Finance and Administrative Services is responsible for the oversight of the FLSA formula calculation as it is calculated manually by individuals in the Payroll Division. Other timekeeping errors relate to the previous manual payroll process that was relied upon prior to the Telestaff system upgrade. Prior to May 2023, a firefighter's regular assigned work schedules did not preload into Telestaff, so AFR Fiscal personnel were required to manually enter into Telestaff any deviations from the regular assigned work schedules, such as overtime, temporary upgrades, leaves, or training. Errors could have occurred during this process.

Criteria:

The Fair Labor Standards Act (FLSA) establishes overtime pay standards for employees in the federal, state, and local governments.⁹ FLSA provides that employees engaged in fire protection may be paid overtime on a "work period" basis. The period for AFR is on a 24-day rolling calendar and can start on any day of the week. The FLSA limit for all firefighters is 182 hours. The formula calculation is a weighted average that gives the premium FLSA rate for all the half-time hours. The information needed is as follows: straight time rate of pay (including certificates and longevity), the FLSA period and limit, hours worked, and dollars paid for straight time hours worked and additional earnings including temporary upgrades.

According to the Union Agreement, firefighters who are in the paramedic pay plan and who are assigned to an Advanced Life Support (ALS) non-transport capable unit will receive 9.5% added to their base rate of pay.

In line with AFR's internal payroll guidelines, accounting assistants are to document any corrections made on timesheets.

Effect:

As a result of these issues, a total of \$8,397 in overtime payments may have been made in error and \$1,891 regular payments were unsupportive in hours worked. The FLSA formula calculation may not be under the direct oversight of AFR. However, authenticating the overtime hours worked prior to transmitting these hours for payment processing is a critical overtime payment control to ensure these premium rates and earnings are accurate and paid

⁹ For information on the FLSA, see the Office of the Federal Register of the National Archives and Records Administration and the U.S. Publishing Office, "Code of Federal Regulations," < <https://www.ecfr.gov/>>, accessed March 13, 2025. For relevant information specifically on fire protection overtime, see within this source Title 29-B-V-A553-C, "Fire Protection and Law Enforcement Employees of Public Agencies," <<https://www.ecfr.gov/current/title-29/subtitle-B/chapter-V/subchapter-A/part-553/subpart-C>>, accessed March 13, 2025.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

appropriately. Additionally, a review of timesheets paid out prior to the Telestaff system upgrade could help with identifying any potential errors and validating the integrity of the transition. Implementing these reviews could enhance oversight and reduce the risk that the City is making incorrect payroll payments.

RECOMMENDATIONS:

The Fire Rescue Department should:

1. Identify the eight firefighters whose timesheets appeared to receive incorrect premium FLSA overtime rates and earnings, and ensure any dollars owed to the employee or City are appropriately addressed.
2. Work with the Department of Finance & Administrative Services to ensure the FLSA formula calculation is programmed into Peoplesoft appropriately.
3. Investigate whether the potential overage of \$1,383 overtime dollars paid to one firefighter was self-identified by AFR Fiscal and corrected during a subsequent payroll period. If not, ensure these dollars are recouped to the City.
4. Perform periodic reviews to ensure that Telestaff and Peoplesoft are communicating and accurately recording hours worked and paid. Perform routine assessments to verify the accuracy of FLSA premiums paid.
5. Perform a review of timesheets paid out prior to the Telestaff system upgrade to identify any potential hours paid in error. Resolve any discrepancies noted.
6. Routinely remind AFR fiscal personnel to document the justification for any necessary edits made to timesheets in Telestaff and Peoplesoft.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

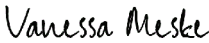
CONCLUSION

By implementing the recommendations detailed in this report, the Albuquerque Fire Rescue Department can improve its ability to effectively administer, manage, and monitor its use of overtime. The department's response to the recommendations made are included in APPENDIX C of the report. We greatly appreciate the assistance of the personnel that participated in this audit.

Overtime Performance Audit
Fire Rescue
April 9, 2025

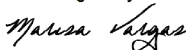
Audit #24-104

SUBMITTED:

DocuSigned by:

FEF77AB7F20B4DD...

Vanessa Meske, Lead Auditor
Office of Internal Audit

REVIEWED & APPROVED:

DocuSigned by:

0F462D006A1E4C8...

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

APPROVED FOR PUBLICATION:

Signed by:

9BE5D783165C46C...

Victor Griego, CPA
Accountability in Government Oversight Committee Chairperson

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

APPENDIX A

OBJECTIVE

The audit objective was to determine whether controls related to approving, calculating, and documenting overtime are adequate. Specifically, the objectives were to determine whether the following were true:

1. Overtime earned by employees is justified.
2. Overtime is calculated accurately, and
3. Controls over granting, approving, and monitoring overtime are efficient.

SCOPE AND LIMITATIONS

The scope of the audit was July 1, 2018 to June 30, 2023, with specific detailed testing to include fiscal year 2022 through fiscal year 2023.

This report and its conclusions are based on information taken from a sample of payroll records, systems, and users and do not represent an examination of all related payroll records, systems, and users. The audit report is based on our examination of functions and activities through the completion of fieldwork on February 28, 2025, and does not reflect events after that date. AFR management is responsible for establishing and maintaining effective internal control and complying with laws and regulations.

In performance audits, a deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct (1) impairments of effectiveness or efficiency of operations, (2) misstatements in financial or performance information, or (3) noncompliance with applicable laws, regulations, standards, guidelines, and/or best practices. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective is not met. In the performance audit requirements, the term significant is comparable to the term material as used in the context of financial statement engagements. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.

Overtime Performance Audit
 Fire Rescue
 April 9, 2025

Audit #24-104

Our consideration of internal control was for the limited purpose described in our audit objectives and was not designed to identify all deficiencies in internal control. Therefore, unidentified deficiencies may exist. Accordingly, we do not express an opinion on the effectiveness of AFR's internal controls. As part of the performance audit, we tested AFR's compliance with applicable laws, requirements, and regulations. Noncompliance with these requirements could directly and significantly affect the objectives of our audit. However, opining on compliance with all provisions was not an objective of our performance audit, and accordingly, we do not express an opinion.

We conducted this performance audit in accordance with generally accepted government auditing standards for performance audits, as prescribed in *Government Auditing Standards*, 2018 revision, issued by the Controller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

METHODOLOGY

Methodologies used to accomplish the audit objectives include but are not limited to the following.

- Interviewed management regarding staff, procedures, and overtime processes.
- Reviewed and analyzed the Agreement between the City of Albuquerque and the Albuquerque Area Firefighters Union along with AFR's *Administrative Staffing Policy*.
- Verified the accuracy and appropriateness of the overtime amounts paid for a sample of 74 weekly timesheets of 37 AFR fighters totaling 9,799 hours worked and \$225,297 dollars and determined whether the following were true.
 - The formula rate of incentives, temporary upgrades, time and one-half, and the Federal Labor Standards Act (FLSA) related to the overtime hours paid out were mathematically correct.
 - Internal controls exist for a proper segregation of duties for assigning, approving, and processing overtime.
 - The criteria for identifying the need of overtime are documented and consistently followed.
 - The employee receiving overtime is classified as a non-exempt employee.
 - All hours worked from Telestaff to Peoplesoft timesheets were accurate.
 - All payroll codes from Telestaff to Peoplesoft were appropriate.
 - Reported overtime earnings were free from error.
- Evaluated the risk of fraud, waste, and abuse regarding activities related to our objectives.
- Summarized all findings and provided the auditee with recommendations that will help to strengthen internal control, cost savings, and operating efficiency and effectiveness.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

APPENDIX B

Work Code Name	Code Description
Forced Overtime (OT)	Forced OT Worked
OT Field Member in Field	OT for a field member working OT in field
OT for a Special Event	OT for special events, excluding Balloon Fiesta and Isotopes
OT for Academy Emergency Medical Services (EMS) Training	OT for EMS training staff or employees required to report for EMS training
OT for Academy Suppression Training	OT for Suppression training staff or employees required to report for Suppression training
OT for Alarm Room Staffing	OT for staffing the Alarm Room
OT for Alarm Room Deputy Chief (DC)	OT at the discretion of the Communication Deputy Chief
OT for Arson	OT for Arson in Arson.
OT for Balloon Fiesta	OT being accrued for working at Balloon Fiesta or Balloon Fiesta Planning sessions
OT for Cadet/Fire Fighter (FF) 2 Training or Testing	OT for Cadets or FF second class to report for training or testing
OT for Committee Meeting	OT for employees attending committee meetings only.
OT for Community Risk Reduction	OT for Community Risk Reduction Activities.
OT for Emergency Services DC	OT at the discretion of the EMS DC.
OT for EMT Basic/Paramedic (EMT B/P) School	EMTB or EMTP School attendance, testing, etc.
OT for Fire Management Officer (FMO) in FMO	OT for FMO/PC working in FMO/PC
OT for Honor Guard	OT for Honor Guard activities.
OT for Human Resources DC	OT at the discretion of the HR DC.
OT for Isotopes	OT for Isotopes and United Games.

Overtime Performance Audit
Fire Rescue
April 9, 2025

Audit #24-104

OT for Late Relief	OT for late relief entered by FOC and approved by Battalion Chief of the affected unit
OT for Operations DC	OT at the discretion of Operations DC
OT for Physical	OT for attending annual physical
OT for Planning and Logistics (PL) DC	OT at the discretion of the PL DC
OT for Professional Development	OT for professional development attendance or instruction
OT for Tech Services in Tech	OT for tech employees working in tech
OT for Wildland Deployment	OT accrued while on department sponsored wildland deployment
OT Forced to Work	OT code used when an employee is forced to remain at work in the field
OT Forced to Work in Alarm	OT code used when an employee is forced to remain at work in Alarm Room
OT Reimbursed for Arson	OT for Arson that is reimbursable
OT Reimbursed for Fire Management Officer (FMO)	OT for FMO that is reimbursable
OT Reimbursement	OT in areas other than FMO or Arson that is reimbursable
OT Support Member in Field	OT for non-field member working in field
OT Worked for Special Operations	OT for special operations
OT Worked for VO2	OT for VO2 Max
Holiday 1.5 Pay (Working)	Time and one half applied when employee worked on designated holiday

Overtime Performance Audit
Fire Rescue
April 9, 2025

#24-104

APPENDIX B

Recommendations and Responses

For each recommendation, the responsible agency should indicate in the column labeled *Department Response* whether it concurs, does not concur, or partially concurs and provide a brief explanation. If it concurs with the recommendation, it should indicate the expected implementation date and implementation plan. If the responsible agency does not concur or partially concurs, it should provide an explanation and an alternate plan of action to address the identified issue.

Recommendation	Responsible Party	Department Response	<u>OIA Use Only</u> Status Determination*
1. Identify the eight firefighters whose timesheets appeared to receive incorrect premium FLSA overtime rates and earnings, and ensure any dollars owed to the employee or City are appropriately addressed.	Fire Rescue	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur “AFR Fiscal Officer was able to reconcile and match the FLSA calculations in question by adding some dates that were missing to the full FLSA period of 24 days to the pay periods that were in question.” <u>ESTIMATED COMPLETION DATES</u> “March 31, 2025”	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested

Recommendation	Responsible Party	Department Response	<u>OIA Use Only</u> Status Determination*
2. Work with the Department of Finance & Administrative Services to ensure the FLSA formula calculation is programmed into Peoplesoft appropriately.	Fire Rescue	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur “AFR Fiscal Officer and OIA have both met with DFAS personnel and reviewed how FLSA formula works with the Fire Department. AFR Fiscal Officer will verify the formula is programmed in Peoplesoft correctly.” <u>ESTIMATED COMPLETION DATES</u> “June 30, 2025”	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested
3. Investigate whether the potential overage of \$1,383 overtime dollars paid to one firefighter was self-identified by AFR Fiscal and corrected during a subsequent payroll period. If not, ensure these dollars are recouped to the City.	Fire Rescue	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur “AFR Fiscal Officer researched this and confirmed it was paid in the noted error amount. Upon, further review it was determined that this employee had already separated employment with the City of Albuquerque and therefore was unable to be reached.” <u>ESTIMATED COMPLETION DATES</u> “March 31, 2025”	<input type="checkbox"/> Open <input checked="" type="checkbox"/> Closed <input type="checkbox"/> Contested

Recommendation	Responsible Party	Department Response	<u>OIA Use Only</u> Status Determination*
4. Perform periodic reviews to ensure that Telestaff and Peoplesoft are communicating and accurately recording hours worked and paid. Perform routine assessments to verify the accuracy of FLSA premiums paid.	Fire Rescue	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur “Payroll performs this task every pay period closing by verifying hours in Telestaff did correctly transfer to PeopleSoft. Payroll staff will make it a part of practice to spot check various personnel chosen at random to indeed verify all hours transferred over correctly.” <u>ESTIMATED COMPLETION DATES</u> “Currently in practice”	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested
5. Perform a review of timesheets paid out prior to the Telestaff system upgrade to identify any potential hours paid in error. Resolve any discrepancies noted.	Fire Rescue	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur “Over the next 12 months payroll will choose a set amount of personnel per month to review a time sheet at random and verify that their hours paid were correct. If hours were paid incorrectly, AFR will rectify city dollars via time sheet corrections.” <u>ESTIMATED COMPLETION DATES</u> “March 2026”	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested

Recommendation	Responsible Party	Department Response	<u>OIA Use Only</u> Status Determination*
6. Routinely remind AFR fiscal personnel to document the justification for any necessary edits made to timesheets in Telestaff and Peoplesoft.	Fire Rescue	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur “All AFR fiscal personnel as a practice document any changes made in Telestaff via the comments section. Telestaff also tracks all changes made via timestamps and tracks who made the changes.” <u>ESTIMATED COMPLETION DATES</u> “Currently in practice”	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested