
District Overtime Tops \$108 Million; Better Management and Additional Staff Could Reduce Costs

May 22, 2018



A report by the Office of the District of Columbia Auditor
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Executive Summary



District Overtime Tops \$108 Million; Better Management and Additional Staff Could Reduce Costs

May 22, 2018

What ODCA Found

The District's overtime paid from local funds increased by 167 percent in six years, from \$40.5 million in FY 2011 to \$108.2 million in FY 2017, including 41 employees who more than doubled their annual salaries by working overtime. Major contributors were the Metropolitan Police Department and Fire and Emergency Medical Services Department, whose overtime use has been reviewed previously. Also experiencing increases were the Department of Youth Rehabilitation Services (DYRS), the Department of Public Works (DPW), the Department of Forensic Sciences (DFS), and the Department of Corrections (DOC) whose policies and procedures were reviewed by ODCA.

Insufficient permanent staff was a common element in three of the four agencies. For instance, DOC has seen extensive growth in the District's inmate population from about 1,600 a few years ago to around 2,100 in September 2017. This growth has required DOC to create, through overtime, about 60 recurring posts daily for safety and security. DFS has kept up with growing responsibilities assigned to its Crime Scene Services Division using overtime. DPW has used existing staff on overtime for parking enforcement along the Street Car route.

At DYRS, unauthorized staff absences were a large contributor to overtime use, requiring other staff to work overtime to fill necessary positions.

ODCA examined policies and practices on overtime documentation at the four agencies, and found instances of failure to comply with DCHR's guidance for overtime authorization and lax internal controls, creating a risk of waste, fraud, and abuse. One audited agency, DFS, used a paper overtime approval system until March 2016, but changed to an electronic one that could serve as a model for a District-wide switch to electronic overtime approval records.

Why ODCA Did This Audit

ODCA conducted this audit to:

1. Understand the drivers of overtime at four agencies and make recommendations to reduce costs to taxpayers and;
2. Determine whether overtime internal controls at DFS, DYRS, DPW, and DOC are consistent with the District's Department of Human Resources (DCHR) guidelines and agency policies and procedures, and are sufficient to prevent waste, fraud, and abuse.

What ODCA Recommends

- District agencies including the four audited agencies should take steps to minimize the use of overtime, including staffing needs assessments and permanent hires where possible and – in the case of DYRS – should improve management to minimize unauthorized absences.
- DYRS, DPW, and DFS should consistently comply with DCHR's guidance that overtime requests and approvals be documented with an approval form. These agencies should also improve their policies and internal controls to minimize the opportunities for waste, fraud, and abuse.
- DCHR should implement an electronic overtime request and approval system through the District's personnel time management system, PeopleSoft, and should strengthen existing regulations on overtime approvals.

See the report for specific recommendations to each agency.

For more information, contact

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District Overtime Tops \$108 Million; Better Management and Additional Staff Could Reduce Costs

A report by the
Office of the D.C. Auditor

41 

Number of D.C. employees who made more than twice their annual salary in overtime in FY 2017

421 

Number of D.C. employees who made more than half their base salary in overtime in FY 2017

68% 

Percentage locally funded District overtime is public safety related

2014 

Year Paid Family Leave was introduced, likely increasing overtime needs

OVERTIME spending in D.C. is up 167%, climbing from \$40.5 million in fiscal year 2011 to \$108.2 million in fiscal year 2017.

ODCA recommends that District agencies:

1

Minimize the need for overtime where possible.

- Hire permanent staff where necessary to reduce the need to fill positions using overtime.

2

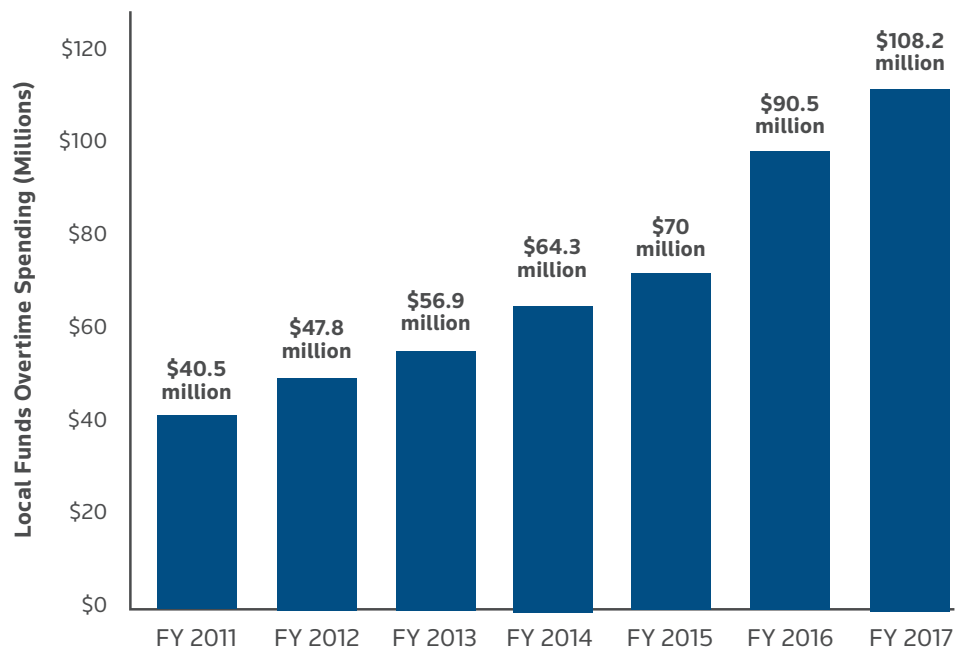
Improve internal controls to increase documentation and verification.

- Use overtime approval forms to reduce the possibility of payment errors or fraud.
- Create and enforce policies that require cross-checking time entries with approval forms to reduce the likelihood of payment errors or fraud.

3

Implement a District-wide electronic overtime documentation and approval system.

Overtime spending in D.C. has more than doubled over the past six fiscal years



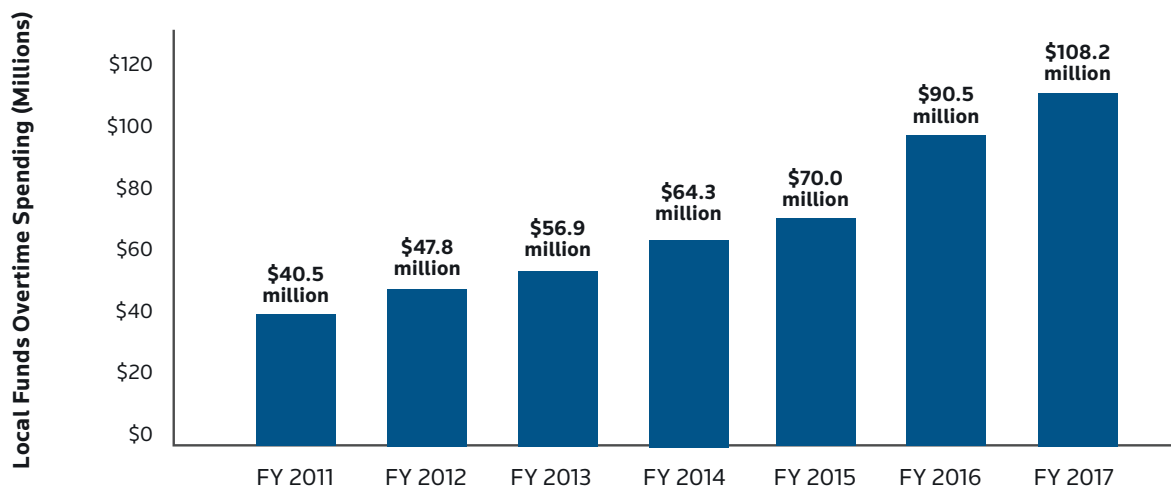
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Background

Overtime spending in the District of Columbia has more than doubled over the past six fiscal years. In FY 2011, the District spent \$40.5 million in local funds¹ on overtime work performed by government employees. As Figure 1 below demonstrates, that amount has grown each subsequent year; as of 2017 payments have ballooned to \$108.2 million, a 167 percent increase.

Figure 1: Local Funds Overtime Spending, FY11 to FY17

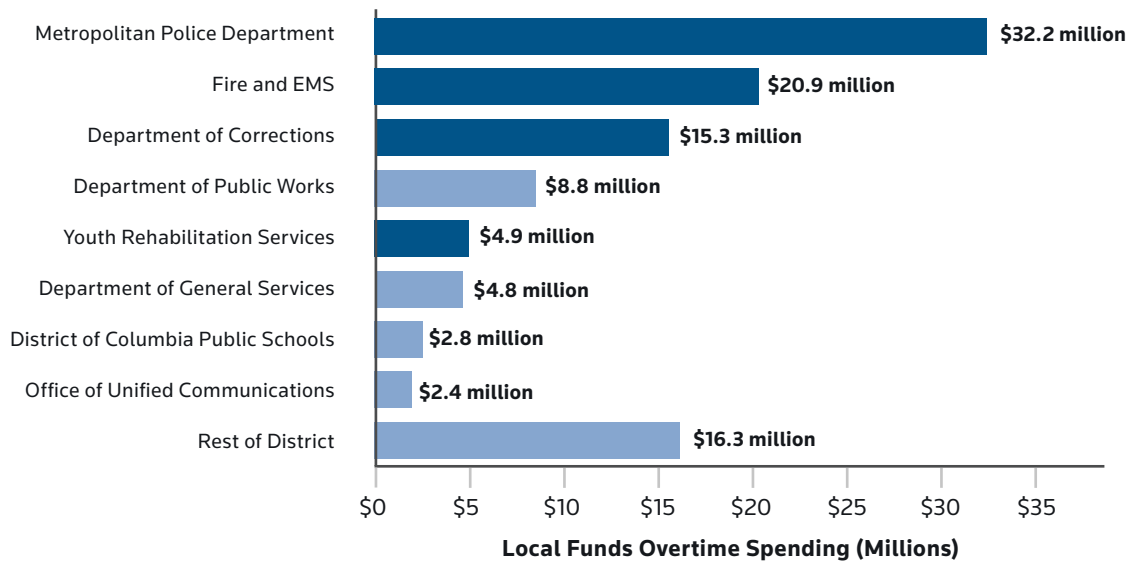


Source: SOAR

The largest users of overtime are public safety and law enforcement agencies, including the Metropolitan Police Department (MPD), Fire and Emergency Medical Services (FEMS), the Department of Corrections (DOC), and the Department of Youth Rehabilitation Services (DYRS). Combined, these four agencies accounted for more than 68 percent of the \$108.2 million in overtime spending in FY 2017, with MPD (\$32.2 million) and FEMS (\$20.9 million) leading the group. Other municipal service providers also spent large amounts on overtime, however, including the Department of Public Works (DPW) (\$8.8 million), the Department of General Services (DGS) (\$4.8 million), and the District of Columbia Public Schools (DCPS) (\$2.8 million). Figure 2 on the following page shows the overtime spending of select District agencies for FY 2017, with public safety agencies listed in dark blue.

¹ All overtime analysis and figures in this report refer to "local funds," which primarily represent money spent from the District's three main tax revenue sources—property, sales, and income taxes. This does not include additional overtime paid from federal grant funds, enterprise funds, or special purpose revenue funds or overtime later reimbursed by the federal government.

Figure 2: Local Funds Overtime Spending for Select Agencies in FY17

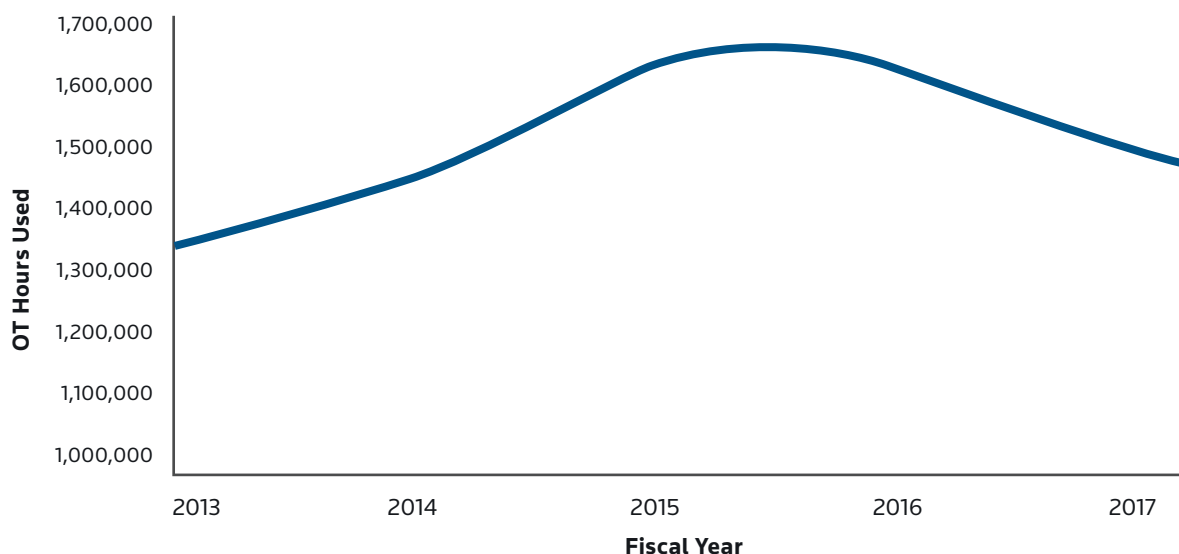


Source: SOAR

The growth in District overtime spending—which accelerated substantially in FY 2016 and FY 2017—has occurred across many of these same agencies, including MPD, FEMS, DOC, DPW, and DYRS. Some of this growth is readily explainable. For instance, beginning in FY 2015 the District implemented a paid family leave program for government employees that guaranteed eight weeks of paid leave per year to care for an ill family member or for the birth or adoption of a child.² To cover employee absences during this program, agencies that are required to maintain service (particularly public safety agencies like MPD and FEMS) likely saw increased overtime use. Figure 3 on the following page shows that between FY 2013 (two years before paid leave took effect) and FY 2017, the total number of overtime hours at MPD, FEMS, DPW, and the Child and Family Services Agency (CFSA) increased from 1.34 million hours to 1.50 million hours (12 percent), according to statistics provided by the District’s Department of Human Resources (DCHR). Partially because of this increase in overtime use, overtime costs at these four agencies increased from a total of \$33.7 million in FY 2013 to \$63.0 million in FY 2017.

2. Paid family leave is triggered by one of the following qualifying events:
(A) The birth of a child of the employee;
(B) The legal placement of a child with the employee (such as through adoption, guardianship, or foster care);
(C) The placement with the employee of a child for whom the employee permanently assumes and discharges parental responsibilities; or
(D) The care of a family member of the employee who has a serious health condition.
See D.C. Code § 1-612.03c(g)(4).

Figure 3: Total Overtime Hours (MPD, FEMS, DPW, CFSA) FY13 to FY17



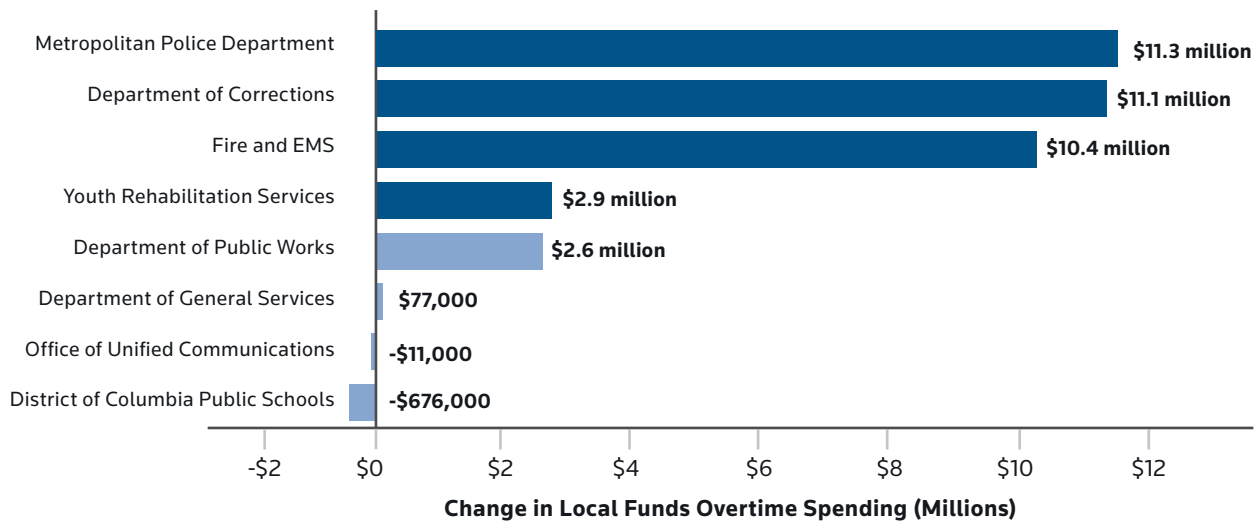
Source: DCHR

At FEMS family leave use has created a strain on personnel. Following the passage of the District's paid family leave program for government employees in 2014, the average monthly number of hours of family leave used by FEMS staff increased from just 4 in FY 2014 to 3,093 in FY 2015 and 5,397 in FY 2016. This use was projected to increase the agency's need to use overtime to fill empty positions by an estimated \$3.75 million in FY 2017, according to FEMS.

The implementation of paid family leave was only one factor in overtime growth across the District, however. The District has also increased employee salaries across the board through annual 3 percent cost of living adjustments in FYs 2015, 2016, and 2017. These adjustments have, likewise, increased the cost of overtime by a comparable amount.

Additionally, various agencies experienced overtime spending growth due to specific operational needs. For instance, both MPD and FEMS incurred overtime costs related to the presidential inauguration in January 2017. For the three-day period encompassing the day before the inauguration, the day of the inauguration, and the day following (which was the day of the Women's March on Washington), MPD indicated the agency spent \$3.47 million on overtime. For the inauguration itself, FEMS told ODCA the agency spent \$1.19 million on staff overtime. The federal government later reimbursed the District for these expenditures, according to MPD and FEMS. Those reimbursements are not included in the calculations of total overtime in Figures 1 and 2 above, as ODCA could not independently verify the specific amounts. Additionally, FEMS began paying overtime at time-and-a-half (1.5 times the usual hourly rate) after 42 hours rather than after 53 hours worked in an average work week based on the settlement of a long-running contract dispute with Washington D.C. Fire Fighters Association Local 36, the union representing firefighters. This requirement accounted for most of the increase in overtime at FEMS, according to the agency.

Figure 4: Change in Local Funds Overtime Spending FY15 to FY17



Source: SOAR

Overtime growth has multiple explanations, including the increases at DOC, DYRS, and DPW. Figure 4 above shows how costs at several District agencies changed from FY 2015 to FY 2017. While some agencies—including the DGS, DCPS and the Office of Unified Communications (OUC)—experienced decreases in total overtime spending, these decreases are the exception, not the rule. Overall, the general trend has been significant growth in spending.

One result of the growth is that dozens of full-time District employees more than doubled their annual salary by working overtime in FY 2017. According to data provided to ODCA by the Office of the Chief Financial Officer (OCFO)'s Office of Pay and Retirement Services (OPRS) for that year, 41 District employees worked so much overtime that they received additional pay that surpassed their base salaries. Mirroring the overall spending that Figure 2 presents above, most of these District government employees also work in public safety roles, such as at MPD, FEMS, and DOC. Of the 41 full-time individuals across the District government who earned more in overtime than in regular salary, 16 worked for MPD, 11 worked for DOC, and 1 worked for FEMS. All told, 421 full-time District government employees made between 50 percent and 100 percent of their base salary in overtime in FY 2017, again mostly in public safety roles. Figure 5 shows the breakdown of agencies where the 421 who employees made more than 50 percent of their base salary in overtime in FY 2017.

**Figure 5: Breakdown by Agency of 421 D.C. Employees
Who Made 50 Percent or More of Their Salary in Overtime in FY17**

Agency	# of Employees
Metropolitan Police Department (MPD)*	153
Department of Corrections (DOC)*	96
Department of General Services(DGS)	51
Fire and Emergency Medical Services (FEMS)*	39
Department of Public Works (DPW)	33
District of Columbia Public Schools (DCPS)	14
Office of Unified Communications (OUC)	14
Department of Youth Rehabilitation Services (DYRS)*	10
Special Education Transportation (SET)	7
District Department of Transportation (DDT)	2
Department of Behavioral Health (DBH)	1
University of the District of Columbia (UDC)	1
Total	421

*Public safety agencies

Source: ODCA analysis of OPRS data

Increasing Overtime Increases Risk

Increased growth in overtime spending and the high number of individuals who work large amounts of overtime create a number of inherent risks. First, there is a risk that taxpayer dollars are not being used efficiently and that individuals may be receiving payment for overtime they did not work, either through fraud or error. Second, excessive overtime means some District employees are working longer hours on less rest, creating a higher risk of inattentiveness that can lead to injury to themselves or others, and potentially threaten to undermine an agency's mission.

Several previous audits and studies of local government agencies across the United States have highlighted these risks. For example, a 2016 audit of police overtime in Seattle by that city's auditor found overtime errors and inefficiencies, including more than \$160,000 in potential duplicate payments to officers.³ Similarly, a February 2017 audit of fire department overtime by the City of Sacramento Auditor found insufficient documentation supporting overtime use, including a lack of sufficient internal controls that increased risk.⁴ A June 2017 audit by the King County Auditor's Office in Washington state found a direct correlation between the number of hours of overtime worked by King County sheriff officers and the likelihood of "negative incidents" occurring the following week, including accidents, uses of force, ethics violations, and professionalism complaints.⁵

Adding to the risks found in other local governments are previously identified lapses in the District's

3. Office of the Seattle City Auditor. *Seattle Police Department Overtime Controls Audit*. (City of Seattle, 2016).

4. City of Sacramento Auditor. *Audit of Fire Department Overtime Use*. (City of Sacramento, 2017).

5. King County Auditor. *King County Sheriff's Office Overtime: Better Strategy Could Reduce Hidden Costs and Safety Risks*. (King County, 2017).

own management of overtime payments. In 1997, the U.S. Government Accountability Office (GAO) found that the District's overtime costs (at the time \$82.9 million and 6 percent of total salary costs) were higher than those of surrounding jurisdictions. The GAO said the District lacked controls designed to reduce the risk of fraud, such as requiring written justification for overtime work.⁶ A 2009 audit by the OCFO's Office of Integrity and Oversight found "blatant time and attendance fraud" within DPW's Solid Waste Management Administration (SWMA) with staff members being paid for work they did not perform.⁷ The report also highlighted the disproportionate distribution of overtime among employees within two of DPW's administrations (SWMA and the Fleet Management Administration)—a small number of employees within these units worked a large number of overtime hours.

The District's Office of the Inspector General (OIG) also has issued reports relating to specific agencies that have uncovered problems relating to overtime spending. In 2006, a review of overtime at DCPS found that overtime payments were not properly authorized and lacked the required overtime request forms. Further, the review said DCPS did not maintain all the required documentation to support many overtime payments.⁸ Another OIG report from 2013 said that FEMS used excessive amounts of overtime to fill absences and vacant positions.⁹

Because of these risks to taxpayers and government employees resulting from the sheer increase in overtime payments and the potential for improper management, the Office of the District of Columbia Auditor (ODCA) initiated an audit of overtime policies, procedures, and practices in the District of Columbia. This audit is intended to identify drivers of overtime and lapses in internal controls that increase the risk of waste, fraud, and abuse. The review includes recommendations to reduce costs and improve accountability.

6. Government Accountability Office. *District of Columbia Government - Overtime Costs Exceed Those of Neighboring Governments*. (Government Printing Office, 1997).

7. Office of The Chief Financial Officer. *Audit of Overtime Approval and Monitoring at the Department of Public Works*. (Government of the District of Columbia, 2009).

8. Office of the Inspector General. *Audit of the District of Columbia Public Schools Overtime*. (Government of the District of Columbia, 2006).

9. Office of the Inspector General. *FEMS Fails to Address Critical Staffing Shortages*. (Government of the District of Columbia, 2013).

Objectives, Scope, and Methodology

Objectives

At the DC Auditor's discretion and consistent with ODCA's mission to improve the effectiveness, efficiency, and accountability of District government, ODCA conducted this audit of overtime policies, procedures, and practices to better understand the drivers behind the recent growth in spending at various District agencies and to determine whether those policies, procedures, and practices present a significant risk of waste, fraud, or abuse of taxpayer dollars.

The objectives of the audit were to:

- Develop an understanding of the root causes and drivers of overtime spending at the agencies audited and recommend ways that the agencies and District can improve personnel practices to reduce overtime use and cost.
- Determine whether the internal controls of the audited agencies are consistent with the guidance issued by DCHR and the agencies' own policies and procedures on overtime approvals, and whether those internal controls practiced are sufficient to minimize the risk of waste, fraud, or abuse.

Scope

The initial scope for this audit included review of overtime spending by all District agencies for fiscal years 2014 through 2017. After ODCA selected agencies for review, the scope also included overtime payments made to District government employees by those agencies in fiscal year 2016.

ODCA did not examine overtime in every District agency but instead conducted a risk assessment to determine which agencies to audit. ODCA staff examined total overtime spending by all District agencies for FYs 2014, 2015, and 2016 and weighed the overall change in spending against levels of risk identified from previous audits or other investigations as well as other factors, such as age of the agency and sensitivity of mission. Based on the risk assessment, ODCA selected four District agencies for review. Below is a list of the four agencies selected as well as a summary of their primary missions and responsibilities.

- **The Department of Corrections (DOC):** DOC's mission is "to provide a safe, secure, orderly, and humane environment for the confinement of pretrial detainees and sentenced inmates, while affording those in custody meaningful rehabilitative opportunities for successful community reintegration." The department operates the District's two detention facilities—The Central Detention Facility and the Correctional Treatment Facility—that together house approximately 2,100 inmates (as of September 2017).

- **The Department of Public Works (DPW):** DPW’s mission is “to provide environmentally healthy municipal services that are both ecologically sound and cost effective.” The agency includes three major administrations—Solid Waste Management, Parking Enforcement, and Fleet Management—that are responsible for carrying out that mission. Solid Waste Management handles trash, recycling, leaf, and litter can collection as well as street and alley cleaning and snow removal. The Parking Enforcement Administration handles parking citations and towing of vehicles. Fleet Management takes care of the District government vehicle fleet, including regular maintenance, fuel services, and new vehicle acquisitions.
- **The Department of Youth Rehabilitation Services (DYRS):** DYRS’s mission is “to give court-involved youth the opportunity to become more productive citizens by building on the strengths of youths and their families in the least restrictive, most homelike environment consistent with public safety.” The agency provides supervision, custody, and care for juveniles who have been charged with a delinquent act and are either: 1) awaiting adjudication; or 2) committed to a DYRS facility for a term period as part of a sentence. The agency operates two facilities in the District—New Beginnings and the Youth Service Center—which can collectively house 148 youths at full capacity.
- **The Department of Forensic Sciences (DFS):** DFS’s mission is “to provide high-quality, timely, accurate, and reliable forensic science” using “best available technology and practices, unbiased science, and transparency with the overall goal of enhancing public health and safety.” The agency serves as the District’s “CSI” service, collecting and processing criminal evidence from crime scenes and providing the results of that collection and analysis to the judicial system.

These agencies vary in size and budget, from DPW with a FY 2017 budget of approximately \$172 million and 1,463 Full Time Equivalent (FTE) employees to DFS with a budget of \$24 million and an FTE count of 195.2. Figure 6 below shows each of the agencies’ FY 2017 budgets, FTE counts, overtime budgets, and overtime spending. As the figure makes clear, all four of the agencies exceeded their approved overtime budgets in FY 2017 by a significant amount, with DOC spending more than double the agency’s approved budget. While this shows DFS spending more than four times the approved amount, the new agency faced the unique situation of its mission expanding faster than hiring and training could match, which is explained in an October 2, 2017, letter to ODCA included here as Appendix A.

Figure 6: Selected Agency Budget and Spending for FY17

Agency	FY 2017 Budget	FY 2017 FTE Count	FY 2017 OT Budget	FY 2017 OT Spending
DOC	\$146,923,266	1,162.0	\$7,515,745	\$15,345,112
DPW	\$172,267,587	1,463.0	\$4,738,407	\$8,763,789
DYRS	\$101,872,794	554.5	\$2,700,000	\$4,910,189
DFS	\$24,076,399	195.2	\$89,248	\$391,644

Source: District of Columbia FY 2018 Approved Budget and SOAR

Notes: Overtime budget and spending represent local funds only. Not included are federal grants or special revenue funds.

ODCA chose these agencies based on several factors. Among those was the percent change in overtime spending between FY 2014 and FY 2016 (FY 2017 data was not yet available when the audit team was selecting agencies for review). Each of the four agencies experienced substantial annual overtime

spending growth during this period: DOC's overtime grew from \$3.7 million to \$9.7 million; DPW's, from \$6.4 million to \$7.2 million; DYRS's, from \$2.7 million to \$4.3 million; and DFS's, from approximately \$13,000 to \$402,000. As Figure 6 above shows, overtime costs grew even more in all these agencies except DFS in FY 2017.

In addition, ODCA assessed the risk of waste, fraud, and abuse at these agencies based on a review of their policies and procedures as well as information from previous audits, investigations, and news reports regarding misuse of taxpayer dollars. For example, previous audits of the DPW by ODCA and other District agencies, including the previously mentioned 2009 audit by the OCFO, found misuse and abuse of funds related to the District's snow removal program and "blatant time and attendance fraud" with regard to the DPW's use of overtime.¹⁰ GAO's 1997 audit found that DOC's overtime costs at the time represented a staggering 17.8 percent of the agency's salary payments due to an extreme shortage of personnel.¹¹

In assessing risk, ODCA also considered the age of an agency. DFS was included because, in addition to its large overtime spending growth, the District created the agency just five years ago. As a new agency, DFS recently developed policies and procedures to govern appropriate staff behavior, including overtime documentation and verification. And finally, ODCA selected agencies with a wide variety of missions to better understand the reasons agencies use overtime and the demands that drive that use.¹²

Methodology

This audit is based on research, data collection, and analysis by ODCA staff. The research and analysis combines information gathered by the audit team from sources that include District government financial and data systems, official government documents, and interviews with officials at the audited agencies as well as DCHR and OPRS.

ODCA began by reviewing previous reports and audits on overtime spending both within the District of Columbia and in cities nationwide to understand the scope and potential risks that result from insufficient policies and procedures.

Second, ODCA catalogued overtime documentation and approval requirements within the District of Columbia generally and each of the four agencies specifically by reviewing the District of Columbia Code (DC Code), the District of Columbia Municipal Regulations, the District's Personnel Manual (DPM) issued by DCHR, relevant federal laws and regulations such as the Fair Labor Standards Act (FLSA), and supplemental policies and procedures issued by the four agencies. ODCA also reviewed all relevant collective bargaining agreements between the agencies and their respective employee unions. This allowed ODCA to create a set of criteria against which to measure whether agencies have complied with their requirements under relevant laws and policies.

Third, ODCA obtained from OPRS a series of datasets for FY 2016. They contain, for each of the four audited agencies, a list of each employee who was paid overtime and the number of overtime hours paid

¹⁰ Office of the District of Columbia Auditor. D.C. *Spent \$41 Million in Emergency Contingency Funds Responding to Winter Storm Jonas, and Could Have Saved Money through Negotiation and Improved Management of Retainer Contracts*. (Government of the District of Columbia, 2017). and Office of the Chief Financial Officer. *Audit of Overtime Approval and Monitoring at the Department of Public Works*. (Government of the District of Columbia, 2009).

¹¹ Government Accountability Office. *District of Columbia Government - Overtime Costs Exceed Those of Neighboring Governments*. (Government Printing Office, 1997).

¹² ODCA chose not to include MPD or FEMS in this review. While the agencies represent the largest overtime spenders in the District, their role protecting residents requires overtime to fill gaps in service. Further, ODCA judged that both agencies are subject to sufficient government scrutiny to provide accountability.

to that employee for each pay period in FY 2016. These datasets were large, ranging in size from 1,635 cases (DFS) to 24,281 cases (DPW). ODCA constructed two samples of employee overtime payments for each agency to test compliance with DCHR's guidance and each agency's policies and procedures. The first was a simple random sample of 25 individual employee-pay period records, chosen via a random number generator. ODCA constructed the second sample by obtaining a list of the top five overtime earners in each agency for FY 2016 and using a random number generator to select four pay periods to review, resulting in another 20 cases for testing in each agency.¹³ The four randomly selected two-week pay periods based on pay period end date were: April 30, 2016; May 28, 2016; July 23, 2016; and September 3, 2016.

Fourth, ODCA combined the two samples and tested a total of 45 individual employee-pay period records for each of the four agencies audited.¹⁴ To do this, ODCA requested that DOC, DPW, DYRS, and DFS provide the project team access to all overtime authorization forms for FY 2016. The team pulled the forms matching the employees and pay periods selected in the samples. ODCA then compared the hours of overtime authorized by those forms against the number of hours the District paid staff to work during the pay period. The comparison allowed the team to determine whether the agencies complied with documentation requirements for overtime work. In cases where ODCA could not immediately find a perfect match between hours authorized and hours paid, ODCA worked with the agency to determine whether it could locate any missing records prior to reaching a conclusion about overall compliance.

Fifth, based on the results of the testing, ODCA determined whether each of the four agencies complied with DCHR's guidance to officially document overtime approvals. Although ODCA tested only a fraction of the total number of cases for FY 2016, the nature of random sampling allows ODCA to be reasonably confident the findings are valid as long as the sample is large enough. Using GAO's recommended approach for sampling control tests, ODCA's sample size of 45 means that ODCA should expect to see no more than one mismatch between authorized and paid overtime hours to be 90 percent confident that the agency was properly following DCHR's internal control guidance.¹⁵

Finally, ODCA requested information and documentation from each agency regarding the drivers of overtime costs. This included budget documents, staffing assessments, service agreements and contracts, memorandums of understanding, and email correspondence. ODCA independently reviewed this information and supplemented it with additional data pulled from the District's financial accounting system and other sources. This process allowed ODCA to develop an understanding of the main causes of overtime at each of the four agencies and to craft recommendations designed to help reduce the overall cost to District taxpayers.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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.

¹³ For DPW, one of the top five overtime earning employees only received overtime hours in one of the four pay periods selected, resulting in only 17 additional cases for that agency. For DFS, one of the top five overtime earning employees only received overtime hours in three of the four pay periods selected, resulting in only 19 additional cases for that agency.

¹⁴ For DPW the number was 42 cases, and for DFS, the number was 44 cases. (see previous footnote).

¹⁵ Government Accountability Office. *GAO/PCIE Financial Audit Manual*. (Government Printing Office, 2008). Pp. 450-453.

Audit Results and Recommendations

ODCA's findings from its review of overtime use at DOC, DPW, DYRS, and DFS are described in two following sections:

- I. Drivers of Overtime at Audited Agencies
- II. Compliance with DCHR Guidance and Agency Specific Overtime Policies and Procedures

I. Drivers of Overtime at Audited Agencies

This section focuses on the factors that have driven increases in overtime costs at the four agencies. As part of its analysis, ODCA reviewed budget documents, internal agency staffing assessments and evaluations, agreements for services, contracts, memorandums of understanding, and correspondence provided by each agency. Using this information, ODCA developed an understanding of why overtime costs have risen so substantially between FY 2014 and FY 2017. Overall, the goal of ODCA's analysis is to develop findings and recommendations to help reduce overtime and the cost to District taxpayers.

Chronic, unexcused staff absences at DYRS have substantially increased the agency's overtime use.

In FY 2013 DYRS enacted a new time and attendance policy with the goal of curbing excessive employee absenteeism through strict disciplinary measures for tardiness and unauthorized absences.¹⁶ The policy mandated progressive discipline up to termination after the sixth occurrence of tardiness or the fourth unauthorized absence within a six-month period. The policy replaced a more lenient directive, issued in 2008, which allowed for up to eight instances of tardiness or unauthorized absence before termination.

The agency, however, did not properly negotiate these new disciplinary measures with the union representing DYRS's program staff, resulting in a grievance with the District's Public Employee Relations Board (PERB). Ultimately, in October 2014, the PERB granted the union's request that DYRS rescind the policy and all related disciplinary actions. This forced DYRS to return to its more permissive 2008 policy.

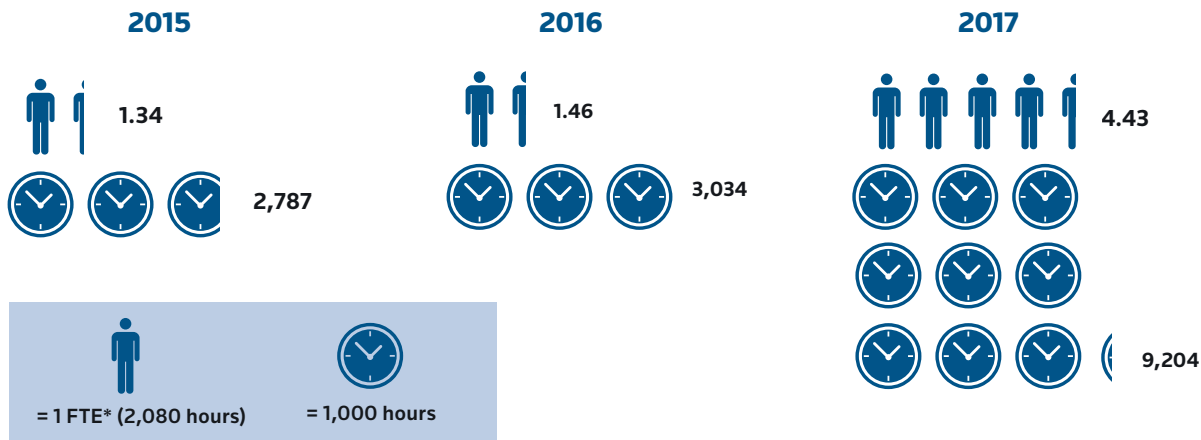
Over the next two years, DYRS experienced a large number of unauthorized absences. These absences, termed "absent without leave" (AWOL) or "absent without pay" (AWOP), meant that thousands of work hours had to be covered by other employees—often through overtime—to maintain the agency's staffing requirements. In FY 2015, DYRS reported a total of 2,787 hours (or equivalent to 348 eight-hour shifts) involving staff members who were AWOL or AWOP. In FY 2016, this number increased to 3,034 hours—an amount equivalent to 379 eight-hour shifts, or more than one shift per day, on average. Figure

¹⁶ DFS's time and attendance policy covers non-probationary Youth Development Representatives (YDRs) and account for the majority of DYRS's employees.

7 below shows the number of staff hours DYRS employees have been AWOL or AWOP for fiscal years 2015-2017.

In FY 2016, the agency negotiated a new time and attendance policy, effective July 6, on discipline and termination for unauthorized absences. But, despite the tougher standards, the new policy has not curbed the problem. Indeed, the opposite has occurred: The number of hours that spent AWOL or AWOP grew substantially.

Figure 7: Total DYRS AWOL/AWOP Hours and Equivalent FTEs, FY15 to FY17



*FTE stands for Full-Time Equivalent Employees, a measure of the number of full time staff an agency employs.

Source: ODCA analysis of data provided by DYRS

As Figure 7 shows, DYRS reported a total of 9,204 hours for FY 2017 of staff either AWOL or AWOP—a more than threefold increase from the year before. This increase may be attributable to clearer guidelines for managers for how and when to classify their staff’s absences as unauthorized along with increased enforcement of those policies. Nonetheless, unauthorized leave still represents a significant driver of controllable overtime for the agency. In total, that amount of unauthorized leave adds up to more than four full-time equivalent employees (at 2,080 hours per year per employee). When the agency must pay other full-time employees to cover these unexcused absences at an overtime rate, it must spend thousands of dollars annually on overtime.

Despite the increases in AWOL and AWOP hours, there have been surprisingly few terminations of DYRS staff for unauthorized absences or excessive tardiness. Based on data provided to ODCA by DYRS, the agency terminated just two individuals between FY 2013 and FY 2017 for those reasons (one in FY 2016 and another in FY 2017). DYRS did state that there could have been additional terminations due to poor attendance, but these two were the only ones coded as such in the agency’s records. This suggests that DYRS is not enforcing its time and attendance penalties and may be incorrectly coding staff terminations, not reflecting that they were due to poor attendance.

While AWOL and AWOP employees do not represent most absences at DYRS, they are a contributor to the total amount of time off taken by employees each year. Additionally, unlike sick leave, annual leave,

and paid family leave, unauthorized leave represents abuse of the leave system that DYRS has the authority and responsibility to prevent.

ODCA recommends that within the next six months, DYRS revise the agency's time, attendance, and hiring practices to strengthen enforcement and prevention of unauthorized leave. These changes could involve stricter and more consistent enforcement of punishments for violations of policies, increased training of new hires to clarify the conduct expected of them, increased use of background checks or references regarding an employee's attendance record at previous jobs, or other measures.

In addition, ODCA also recommends that DYRS strengthen performance requirements for managers to include proper supervision of subordinates' attendance. Ultimately, managers must enforce the agency's time and attendance policies, and DYRS should make this clear. The agency should require managers to report on unauthorized subordinate absences to the agency's HR staff and develop and implement penalties for managers who do not comply with those policies.

Recommendation 1

Within six months, DYRS should strengthen internal controls and prevent abuse of leave by employees through additional oversight and better management.

DPW spent \$1,139,580 beyond its approved FY 2017 overtime budget enforcing ticketing and towing of parked vehicles, largely along the DC Streetcar route as a result of a memorandum of understanding with DDOT. DPW could save almost \$200,000 annually if directly appropriated the funding to cover the needed FTEs.

In FY 2015, DPW and the District Department of Transportation (DDOT) entered into a memorandum of understanding (MOU) regarding parking enforcement along H Street and Benning Road NE to allow the unimpaired operation of the DC Streetcar. Under this MOU, DPW issues citations and tows cars that are parked along the route of the DC Streetcar during its operating hours. DPW then bills DDOT for the hourly costs of providing those services and DDOT reimburses DPW through an intra-district transfer of funds from a special purpose revenue fund that is administered by the director of DDOT.¹⁷

DPW does not have dedicated funding or FTEs associated with providing these services. As a result, all parking enforcement for the DC streetcar is paid through overtime to DPW employees whose normal job involves other work. Indeed, the MOU indicates that only overtime will be used to cover DPW enforcement—the MOU calculates the total cost of services for parking officers, tow truck operators, and supervisors based solely on an overtime rate. See Figure 8 on the following page for a reproduction of the FY 2017 cost breakdown provided to ODCA by DPW.

¹⁷ See D.C. Code § 50-921.13, The "District Department of Transportation Enterprise Fund for Transportation Initiatives".

Figure 8: Reproduction of DPW's Cost Estimate for Streetcar Enforcement, FY 2017

Weekly Schedule	Wkly Hours	Reg Rate	OT Rate	31% overhead	Total Per/ Hr OT	Total / Week	Grand Total / Year
Parking Officer	17	\$26.48	\$39.72	\$8.21	\$47.93	\$814.83	\$42,371.14
Parking Officer	17	\$26.48	\$39.72	\$8.21	\$47.93	\$814.83	\$42,371.14
Supervisory Parking Officer	17	\$31.16	\$46.74	\$9.66	\$56.40	\$958.72	\$49,853.25
MVO/Tow Crane Operator	67	\$26.93	\$40.40	\$8.35	\$48.75	\$3,266.35	\$169,850.03
MVO/Tow Crane Operator	67	\$26.93	\$40.40	\$8.35	\$48.75	\$3,266.35	\$169,850.03
Supervisor/ MVO Tow Crane Operator	67	\$30.67	\$46.01	\$9.51	\$55.52	\$3,719.76	\$193,427.69
Compter Assistant/IT Support	17	\$25.61	\$38.41	\$7.94	\$46.35	\$787.89	\$40,970.30
						Subtotal	\$708,693.59
Equipment Hours	145					\$4,016.50	\$208,858.00
						Grand Total	\$917,551.59

Source: DPW

As the figure shows, when DPW submitted its cost estimate to DDOT for FY 2017, all costs were calculated as overtime. ODCA determined this by taking the "Total/Week" cost estimate for each position and dividing it by the "Total Per/Hr OT" column in the chart. This equaled the "Wkly Hours" column, indicating that DPW expected to incur all expenses as overtime work.

According to this chart, DPW and DDOT are spending thousands of taxpayer dollars on overtime for work that had been planned and agreed to months beforehand by the two agencies. Using the estimate provided by DPW for FY 2017 in Figure 8 above, ODCA calculated the cost of providing the same services without the use of overtime to be \$721,779.87, or \$195,771.71 less than DPW's estimate of costs using overtime.

ODCA recommends that the City Administrator determine whether DPW should continue to provide parking enforcement and towing services for the DC Streetcar operations. If DPW does continue to provide those services, ODCA recommends that the Mayor and Council consider providing adequate budget and FTEs to DPW to hire dedicated staff for this purpose. By gaining direct funding and FTE authority, DPW could hire necessary staff and negate the need for overtime while saving District taxpayers nearly \$200,000 annually.

Recommendation 2

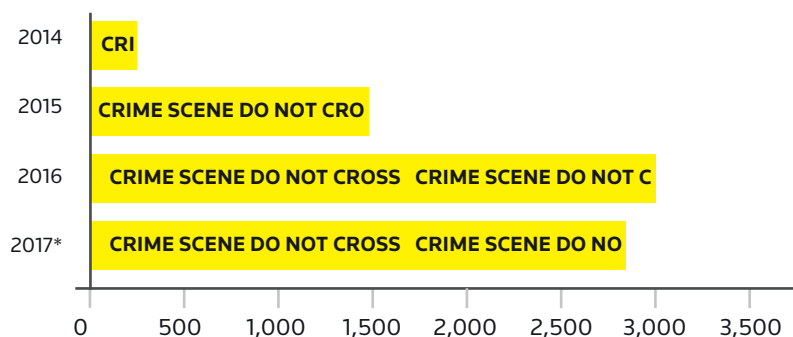
The City Administrator should develop and implement an option to secure parking and towing enforcement for the DC Streetcar operations that does not require use of overtime.

DFS exceeded the agency's FY 2017 approved overtime budget of \$89,248 by \$302,396 to support the agency's expanding mission while working to fully staff its Crime Scene Services Division.

DFS is a relatively new District government agency, formed in FY 2013 to take over most evidence analysis and cataloging of nonviolent crime scenes from the MPD. At that time, DFS had initial staffing of 64 FTEs, a number that was not sufficient to properly manage the agency's mission without the need for overtime. Over subsequent fiscal years, DFS received increases in budget and FTE authority, including a 50 FTE increase in FY 2014, an 18 FTE increase in FY 2015, and an 87 FTE increase in FY 2016.

The FY 2016 increase in FTEs corresponded with an expansion of the agency's mission to cover evidence cataloging and analysis of all crime scenes, not just nonviolent ones. Previously, MPD had maintained its role in investigating most violent crimes, but that job was transferred to DFS under the Safer, Stronger DC initiative of 2015. The expansion approximately doubled the number of crime scenes to which the agency responds annually. DFS provided ODCA with the information presented below in Figure 9, which shows the total number of crime scenes processed each fiscal year since the agency's creation (including the first 10 months of FY17). DFS's total number of crime scenes processed increased from 1,444 in FY 2015 to 3,048 in FY 2016.

Figure 9: Crime Scenes Processed by DFS, FY14 to FY17



* 2017 represents the first 10 months of the fiscal year (October 2016 – July 2017)

Once its mission expansion was finalized, DFS began staffing up its Crime Scene Sciences Division (CSSD) to accommodate the additional responsibilities. Nonetheless, the agency's vacancy rate has remained high. By November 2016, the agency still had an overall vacancy rate of approximately 28 percent with the CSSD at 34 percent. According to DFS, the primary reason for the high vacancy rate has been the large increase in authorized FTEs and difficulty in filling those positions quickly. Even once positions are filled, however, new staff members must undergo a rigorous training program before they formally begin service with the agency. Depending on the level of the position being filled, this process can take up to five months. Entry-level employees, for example, undertake a training academy program

that lasts up to four months, followed by a four-week field training and evaluation process. For new employees with previous experience, the training takes less time, but is still significant.

DFS says that this lengthy process is necessary, but acknowledges that in the short term the process has resulted in continued use of overtime to respond to the growing workload. As a result, the agency spent \$391,644 on overtime in FY 2017, exceeding the agency's approved local funds budget of \$89,248 by \$302,396, or more than 300 percent.

DFS states that this overtime is necessary to fulfill its goals. The agency's mission requires its existing crime scene scientists to catalogue evidence rapidly after a crime has occurred to preserve evidence integrity for investigation and/or trial. DFS's annual performance plan calls for the agency to have a crime scene scientist on site within 30 minutes, on average, after receiving a request for a scientist from the MPD. Due to the unpredictable nature and timing of crimes, the agency must have enough staff present at all times to cover the potential workload, which has required the use of overtime while the agency seeks to fill open positions.

Further, DFS's crime scene scientists are expected to stay on site at a crime scene until they have catalogued all the relevant evidence—and they often cannot predict how long that process will take. Employees are sometimes called out to a scene in the last few hours of their shift and expected to work overtime before going off the clock. Thus, overtime is viewed as a necessary component of DFS's workload and underscores the reality that the agency cannot predict when crimes will occur or how long it will take a crime scene scientist to fully investigate a scene. Other factors cited by the agency as overtime drivers include a backlog in firearms and fingerprint cases and, as seen in other agencies, increases in staff use of paid family leave.

ODCA understands that DFS's work requires a rigorous, months-long training process that has contributed to the ongoing high vacancy rate at the agency. The agency received a large increase in funding and hiring authority (87 more FTEs) in FY 2016 in part due to its expansion under the Safer, Stronger DC initiative and has made progress in hiring additional staff since that time and it appears that overtime actuals are declining.

Recommendation 3

DFS should maintain a comprehensive recruitment strategy that assesses the barriers to achieving a full staff complement (such as availability of qualified individuals, visibility of job postings, etc.) and identifies solutions that allow the agency to staff up fully by the close of FY 2018 (September 30, 2018).

Given the rapid changes in DFS's mission and caseload over just the past five years, ODCA recommends that DFS undertake a comprehensive staffing needs assessment to inform its annual budget request to the Mayor and Council. This assessment should include several basic components, among them data on the number of crime scenes investigated, average time per case spent cataloguing evidence, and staff leave use. Equally important, it should also include a detailed analysis of the agency's overtime use over the past year. DFS should then determine whether the agency needs additional staff and, if so, request the additional budget and FTE authority necessary to limit overtime use while maintaining critical services.

Recommendation 4

DFS should regularly assess personnel needs with respect to ongoing changes in the agency's mission or caseload and ensure that the agency's annual budget submission reflects the FTE levels necessary to minimize the need for overtime.

Insufficient staffing at DOC has led the agency to use overtime to fill necessary posts, but additional staff positions and funding provided in FY 2018 should reduce overtime costs.

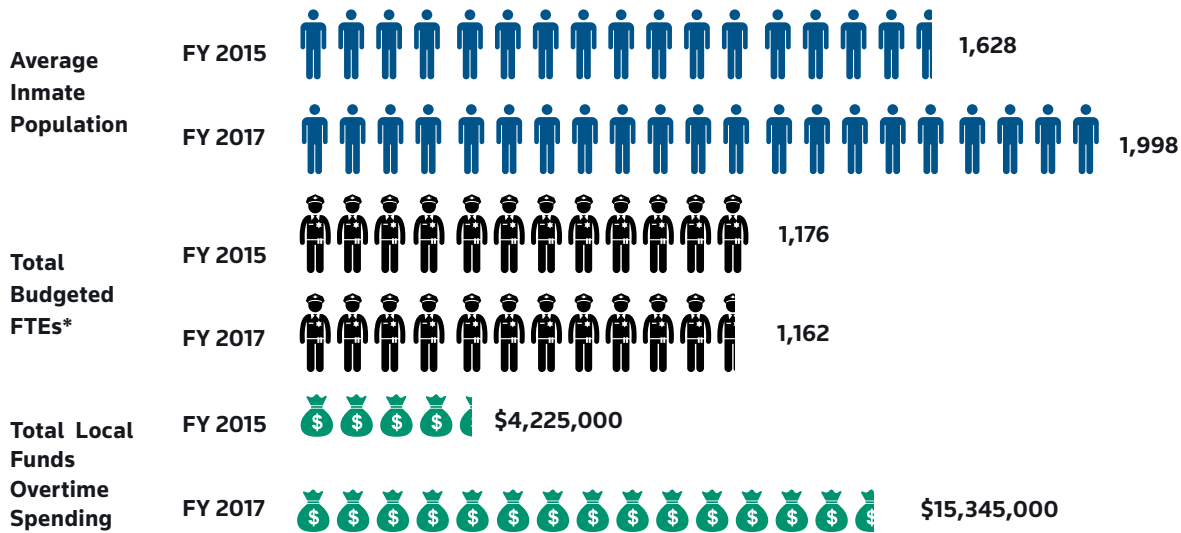
DOC is responsible for maintaining a safe and secure correctional and rehabilitative environment for incarcerated individuals within the District of Columbia. The District's two correctional facilities collectively house approximately 2,100 inmates (as of September 2017), requiring a 24-hour security presence. In addition, DOC staff also transport inmates to and from court appearances, take custody of inmates from MPD (called takeovers), and accompany inmates when they leave the facilities for any reason (such as a medical emergency). These responsibilities require DOC to have sufficient staff present at all times to keep order and to ensure the safety of both inmates and correctional officers, whether inside or outside of the facility.

As recently as 2015, D.C.'s inmate population was much lower (approximately 1,600 versus 2,100). That year, according to a comprehensive staffing assessment DOC conducted in June 2017, the agency operated five fewer housing units within the Central Detention Facility (CDF). Because of the increased population, DOC has had to activate and staff those housing units—each of which holds approximately 100 inmates—with enough correctional officers to monitor them. According to DOC, the agency needs 18 FTEs per 100 inmates to cover 3 shifts of security (6 officers per shift). In addition, the larger population has also led to increases in the transportation requirements and number of medical takeovers (instances when an individual arrested by MPD is injured and DOC must take custody of them at a hospital), which require at least two additional correctional officers at all times. In total, DOC estimates that the population increases led to a need for approximately 115 additional FTEs beyond the agency's FY 2017 budgeted levels.¹⁸

Without additional authorization and funding to hire more staff, DOC has covered many of the posts in recent years through overtime. DOC's overtime policy requires the agency "to minimize the use of overtime to the extent practicable, consistent with the security and operations needs of the institutions and other units in the department." Further, the policy says, overtime should be limited "to staff essential security posts and respond to emergency situations." Consequently, DOC's comprehensive staffing assessment estimates that the agency has created, through overtime, an average of 60 recurring posts each day, which "have been deemed necessary to operate safely." DOC's overtime costs have increased more than threefold between FY 2015 and FY 2017, from \$4.2 million to \$15.3 million. Figure 10 below shows the relationship between DOC's overtime use, facility population, and budgeted FTEs over that three-year period.

¹⁸ DOC's staffing assessment stated that the agency needed an additional 125 FTEs to meet needs in total, but when ODCA summed the individual categories of FTEs needed, they only added up to 115.

Figure 10: DOC's Population, Total Budgeted FTEs, and Total Local Funds Overtime Spending, FY15 to FY17



*FTE stands for Full-Time Equivalent Employee, a measure of the number of full time staff an agency employs. Prior to the end of February 2017, DOC contracted out administration of the Correctional Treatment Facility to the Corrections Corporation of America. To facilitate a consistent comparison, however, the FTEs from that facility are included in the total FTE count for each year in this chart.

Sources: DOC inmate population averages are ODCA calculations based on data provided by DOC. Budgeted FTEs obtained from District's FY 2015 and FY 2017 budgets. Total Local Funds Overtime Spending from SOAR.

Beginning on October 1, 2017 (the start of FY 2018), DOC received an additional \$5,017,259 and authorization to hire 78 more correctional officers to “support the safety and security of the facilities and aid in the reduction of overtime.” That amount works out to \$64,324 per additional FTE. ODCA conducted an analysis of DOC correctional officer salaries and benefits for FY 2017 with data provided by OPRS and similarly found that the average correctional officer makes \$68,143 in salary and benefits (including healthcare, retirement, etc.). According to ODCA's analysis, the average cost of paying one or more correctional officers to work the equivalent of a full year's worth of overtime (40 hours x 52 weeks or 2,080 hours) is \$86,558, or \$18,415 more than hiring an additional officer. Overall, this analysis shows that DOC will likely save approximately \$1,436,357 in net personnel costs by hiring the additional 78 correctional officers.

Even with 78 more officers, DOC would be 37 short of the 115 additional FTEs that they agency predicted it needed to minimize overtime use in the agency's June 2017 staffing assessment. If that assessment correctly describes DOC's needs, ODCA's analysis of salary and benefit costs suggests that DOC could save approximately \$681,349 more per year in net personnel costs if given the authority to hire an additional 37 correctional officers.

Therefore, ODCA recommends that DOC continue to closely monitor staffing needs and overtime use while hiring the additional officers provided for in the FY 2018 budget. If DOC determines that additional staffing did not sufficiently minimize the need for overtime, ODCA recommends that the agency, to reduce overtime costs further, request additional funding and FTEs through the budget process.

Recommendation 5

DOC should continue monitoring overtime use and FTE needs to determine whether the additional FTEs in the FY 2018 budget are sufficient for the agency to meet its mission with minimal need for overtime. If insufficient, the agency should inform the Mayor and Council of the need for more staff to further reduce overtime costs to taxpayers.

Likewise, ODCA recommends that policymakers pay close attention to DOC's ongoing overtime use in FY 2018 and determine whether the additional 78 correctional officer positions allotted to the agency are sufficient to minimize overtime use. The agency should be required to provide detailed overtime spending information as part of the annual budget and performance oversight process and answer detailed questions at related hearings. If the Council determines the additional FTEs provided in FY 2018 are not sufficient to minimize overtime, it should increase the agency's budget to support additional positions that will further reduce total personnel costs.

Recommendation 6

The Council should monitor DOC's overtime use through the budget and performance oversight process and, if needed, modify the agency's budget to allow DOC to hire additional FTEs and reduce the need for overtime.

II. Compliance with DCHR Guidance and Agency Specific Overtime Policies and Procedures

DCHR's overtime approval documentation guidance is insufficient to ensure District agencies document approval of overtime work in a way that minimizes the risk of wasteful or fraudulent payments.

District of Columbia government employees are paid based on records maintained in DCHR's PeopleSoft database that essentially informs the Office of Pay and Retirement Services to issue paychecks based on time entered by individual employees and confirmed by designated supervisors. Employees record and supervisors (or designees) approve time worked by category, including "regular pay" and "overtime worked."¹⁹ Chapter 11-B of the District's Personnel Manual (DPM) includes provisions pertaining to payment for overtime work. DCHR provides additional overtime guidance in Instruction No. 11-88, effective November 23, 2016. That Instruction outlines classifications of District employees eligible to receive overtime and under what circumstances they may do so. It also lays out approval and documentation guidance that is over and above the routine payroll operations in PeopleSoft. DCHR states (emphasis added):



"Overtime work must be officially ordered and approved in advance. Agency heads, and their designees, are authorized to order and approve overtime work provided the agency has sufficient funding available. Overtime should be approved using DCSF No. 11B-12, *Request for Authorization of Overtime Work*.... However, when responding to an immediate operational need, pre-approval may be memorialized in any written form, such as e-mail, and followed-up with the official overtime approval. Completed overtime forms and any supporting documentation should be submitted to the employee's timekeeper for processing."²⁰

In a discussion with DCHR, the agency made clear that the only requirement is that overtime "must be officially ordered and approved in advance." DCHR also wrote that "the [statements beginning with should] refer to *how* the requirement for officially ordered and approved takes place. Agencies *should* use [form DCSF No. 11B-12], but they can come up with another mechanism for approving and evidencing the pre-approval of overtime." As written, Instruction No. 11-88 does not mandate that

¹⁹. Office of Pay and Retirement Services. *Time and Labor Reporting Standard Operating Procedures*. (Government of The District of Columbia, 2006). Pp. 5-6.

²⁰. District of Columbia Human Resources Department. "District Personnel Instruction No. 11-88, Overtime." (District of Columbia Government, 2016). P. 4.

agencies create a paper trail for overtime approvals. Therefore, DCHR ultimately leaves it up to agencies to decide how best, or whether, to memorialize these approvals, providing guidance in the form of a sample approval form.

The lack of mandatory documentation requirements, however, can contribute to laxity in verifying overtime hours worked and creates a risk that agencies will not do so (which is borne out in subsequent findings in this report). ODCA also assessed the strength of internal controls at agencies—evidenced through each agency’s individual policies, procedures, and practices governing the approval and management of overtime—to determine the potential for waste, fraud, and abuse to occur. Through a random sample of overtime hours, ODCA sought to determine whether hours approved in each agency’s official documentation matched hours for which employees were paid. In cases when agencies were unable to produce a second level of documentation of approved overtime that matched payments beyond what is maintained in PeopleSoft, ODCA could not rule out error or fraud.

Recommendation 7

DCHR should update issuance bulletin 11-88 requiring all subordinate agencies to document overtime approvals that match time worked. That instruction should include specific criteria regarding the information such approvals must contain and how those approvals should inform employee time entry.

DFS has implemented an electronic overtime approval and tracking system that could serve as a model for a District-wide system to improve internal controls related to overtime verification.

In early 2016, DFS replaced a paper approval system with an online, electronic system for employees to request overtime work authorizations from supervisors. To accomplish this task, DFS created a form in Microsoft SharePoint, a web-based collaboration and document management tool that contains highly customizable systems. The DFS form allows employees to initiate a request for overtime for the current pay period by inputting the hours they expect to work or have worked along with supporting information such as the date of the work and a detailed description of the work performed. After entry, the employee submits the form to his or her supervisor for review. The supervisor then receives an email notification of a request pending and must log into SharePoint to approve or deny the request.

In implementing the system, DFS experienced some instances in which established, appropriate controls were not followed. However, DFS is the only agency in this audit to have implemented an all-electronic overtime approval system; DYRS, DPW, and DOC all continue to use paper systems. While those systems vary in accurately documenting overtime approvals and hours worked, DFS’s electronic system provides three key features that can improve the quality of internal controls:

- Automatic, error-free summation of the total overtime hours an employee worked over a pay period.
- Easy comparison between the approval form and an employee’s timesheet (also available electronically).
- Easy access to records for audits or other investigations.

All three elements, in combination with strong policies and procedures requiring a cross-reference between the approval form and an employee's timesheet, help to reduce the risk of waste, fraud, and abuse.

DFS stated to ODCA its purpose in implementing the form in SharePoint was to create an innovative system that reduced the time needed to process overtime approvals while increasing documentation. That purpose is consistent with the importance of strong internal controls affirmed in the District's FY 2018 budget, which states that internal controls are "designed to provide reasonable, but not absolute, assurance that these objectives [protecting the assets of the District from loss, theft, or misuse] are met within three broad, overriding categories:

- Efficiency and effectiveness of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations"²¹

The DFS system advances those goals while complying with the spirit of the guidance issued by DCHR. The system provides a means of verifying approved overtime hours for an individual employee. It allows managers to compare that overtime information with hours entered into the employee's timesheet in PeopleSoft, the District's personnel management system used to record employee time and attendance, to ensure that the District is properly paying for work performed. As such, DFS's electronic format could encourage other District agencies or the District government to embrace an electronic system that could further improve internal controls.

To improve internal controls and reduce the risk of waste, fraud, and abuse District-wide, ODCA concurs with the conclusion reached by DFS in assessing the value of its electronic system, that "overtime requests captured in SharePoint [represents] an innovative management tool, and may be applicable government-wide." ODCA recommends that DCHR work with the Office of the Chief Technology Officer (OCTO) to design, pilot, and implement an electronic overtime approval and tracking system like DFS's SharePoint system. However, because not all District agencies use SharePoint, ODCA recommends that DCHR implement this system within PeopleSoft. These tools already exist within PeopleSoft, according to ODCA's research and conversations with DCHR, but must be customized and tailored to the specific needs of the District's various agencies. ODCA recommends that DCHR endeavor to put a pilot system in place at a test district agency in six months and work to roll out the system to the entire District within one year.

Recommendation 8

Within one year, DCHR should implement a module within PeopleSoft that replicates DFS's SharePoint system of electronic overtime approvals for District-wide use.

To facilitate the roll-out of the system within PeopleSoft, ODCA also recommends that DCHR write detailed regulations into the District Personnel Manual (DPM) that require subordinate agencies to make use of the overtime approval tool. Timekeepers and time-approvers should be required to reconcile overtime approvals with timesheets prior to submission to OPRS, and the requirements

²¹ See "FY 2018 Proposed Budget and Financial Plan – Congressional Section Appendix B – Basis of Budgeting and Accounting." P B-2. District of Columbia Government. 2017.

should contain clear instructions for follow-up if the two do not match. DCHR should plan to have these regulations ready when the system is rolled out and be prepared to train agency human resources personnel about the new regulations and how to use the new system.

Recommendation 9

DCHR should promulgate an issuance bulletin within the District Personnel Manual (DPM) to accompany the implementation of the electronic overtime approval and tracking system.

DFS did not consistently verify individual compliance with its agency-wide policies and procedures to document approval for overtime hours worked in all cases.

Despite the agency's innovative electronic management system, ODCA's analysis of a random sample of overtime records revealed a few cases in which DFS could not provide the approval forms to substantiate payments made to employees consistent with the agency's policies and procedures or the guidance of DCHR Issuance 11-88. DFS's policies require unit managers and division directors to approve overtime in DFS's electronic overtime tracking system as well as employee timesheets within PeopleSoft before authorizing the pay. Of the sample of 44 records, ODCA found eight cases in which the total number of hours listed in the agency's overtime approval forms for an employee did not match the number of overtime hours that employee was paid for in the pay period.²²



Of the sample of 44 records, we found eight cases in which the total number of hours listed in DFS's overtime approval forms for an employee did not match the number of overtime hours that employee was paid for in the pay period.

In all eight cases the District paid employees for more hours than DFS could substantiate with overtime approval forms. These ranged from a case in which an employee was paid for 6.5 hours of work but approval forms only supported 6 hours (resulting in just a half hour of unsubstantiated payment) to another in which an employee was paid for 35 hours of overtime but DFS could only provide evidence of 11 hours of authorization (resulting in 24 hours of unsubstantiated payments). In total, ODCA found 74 hours of work across the random sample for which DFS could not provide overtime approval slips consistent with its own policies and procedures, representing approximately \$3,239 in unsubstantiated payments based on the pay rates of the individuals involved.

ODCA notified DFS of these discrepancies. DFS then provided ODCA with a substantial amount of additional records. They included email conversations, employee timesheets, and discussions of completed work—all to demonstrate that the employees for whom DFS did not have approval forms had worked the hours they were paid to work. In some cases, these additional documents resolved the discrepancies.

²² ODCA only sampled 44 records at DFS because one of the top five overtime earners at the agency did not have overtime in one of the four pay periods examined for top earners.

In 4 of 10 of these cases, however, DFS only provided employee timesheets as justification, which is insufficient to document whether an employee worked the hours they were paid to work. The reason it is insufficient is that an employee's timesheet in PeopleSoft will always match the hours the employee was paid for working because OPRS uses the data entered into PeopleSoft to generate payroll. This situation indicates that, while ODCA's sampling found instances of missing documentation, individual compliance, rather than agency policies, are the primary source of risk. In most instances the agency had other records substantiating the work performed.

In conversations throughout the audit process, DFS officials acknowledged to ODCA that missing documentation increased risk to the agency. The director's October 2, 2017, letter, included in this report as Appendix A, states that the agency plans to address the risks through improvements to policies and procedures requiring cross-referencing between SharePoint, the agency's electronic overtime approval system, and PeopleSoft. The letter also acknowledges the need for the agency to conduct reviews of overtime payments to ensure ongoing compliance.

Recommendation 10

DFS should continue its efforts to strengthen internal controls requiring reconciliation between approved overtime and time entered into PeopleSoft for payment and ensure managers comply with those controls.

DOC complies with its own policies and procedures as well as DCHR's guidance on overtime approvals. Internal controls are largely sufficient to minimize the risk of waste, fraud, and abuse.

ODCA's analysis of a random sample of overtime records revealed no cases in which DOC failed to provide accurate overtime approval forms to substantiate overtime hours worked by employees consistent with the agency's policies and procedures or the guidance of DCHR Issuance 11-88. Of the sample of 45 records, ODCA found two cases in which the total hours listed on overtime approval forms for an employee did not match the overtime hours the employee was paid in that pay period. However, ODCA's and DOC's analysis attributes these differences to human error in tabulation, not a lack of required documentation.

There was one case in which an employee was paid for more time than documentation supported and another in which an employee was paid for less time than the overtime authorization forms supported. However, both cases involved only a one-hour difference between the documentation and payments. In one case, an employee worked 8 hours of overtime and was paid for only 7 hours. In the other, an employee worked 39.5 hours of overtime and was paid for 40.5 hours. In both cases, DOC's payroll staff members acknowledged the errors and told ODCA they would correct them. The errors appear to have resulted from incorrect hand tabulation.



Of the sample of 45 DOC records, ODCA found two cases in which the total hours listed on overtime approval forms for an employee did not match the overtime hours the employee was paid in that pay period. However, ODCA's and DOC's analysis attributes these differences to human error in tabulation, not a lack of required documentation.

ODCA, therefore, finds no instances in which the agency failed to properly document overtime approvals within the random sample and concludes that DOC likely complies with its own internal policies and procedures on approval and verification of overtime. Further, ODCA finds, those policies include sufficient internal controls to protect against waste, fraud, and abuse. The agency requires that all overtime use be documented on a paper overtime approval slip signed by the official authorizing the overtime. That slip is then transmitted, along with all time and attendance reports, to the Financial Documents Control and Review Branch (the payroll office) where payroll staff review each employee's hours and tabulate them before approving timesheets in PeopleSoft. ODCA verified, through random sampling and review of the overtime forms, that these procedures are being followed. DOC also complies with DCHR's guidance for documenting overtime authorizations.

The presence of the hand tabulation errors, however, raises some concerns regarding the quality of internal controls and the risk of improper payments. Because payroll staff manually adds each employee's overtime hours for each pay period across multiple paper authorization forms, the risk that payroll could miscount total hours is an issue. Payroll staff, for instance, might misread a number or suffer from fatigue from reviewing hundreds of documents each pay period. Such issues create a risk that DOC might overpay or underpay an employee.

ODCA recommends that DOC mitigate this risk by improving internal controls to either detect or eliminate the possibility of human error. The agency could take several approaches. While no system is infallible, the most efficient way to catch any errors would be to implement a second review of each employee's overtime hours by another member of the payroll team.

In addition, DOC should transition to an electronic overtime approval system. As discussed, ODCA is recommending that DCHR develop and roll out an electronic overtime approval and monitoring system District-wide within PeopleSoft. If DOC adopted such a system, it would likely eliminate human error in tabulating total overtime worked because the computer system would total overtime hours for the pay period automatically. While an electronic system would be most efficient, ODCA recognizes that implementation is not wholly within DOC's control and that a secondary review, proposed above, could be an interim option.

Recommendation 11

DOC should seek to improve internal controls and eliminate human error that could result in overpayment or underpayment of overtime hours, potentially through the implementation of an electronic overtime approval system.

DYRS does not comply with its own policies and procedures and lacks internal controls designed to verify hours worked before payments are made, resulting in documentation so fragmented that ODCA could not get an accurate count of overtime hours worked.

DYRS maintains three eight-hour shifts at each of its two facilities in the District. Following each shift, the shift manager on duty prepares a daily report. These reports contain overtime authorization sheets listing all overtime hours worked by employees during that shift. If accurate, these shift reports should match the hours paid to each employee. However, DYRS officials were unable to provide ODCA with all the requested shift reports, stating they could not locate them. As a result, ODCA cannot completely confirm whether DYRS adheres to the agency's own policies and procedures regarding overtime documentation. In most cases the hours listed on the shift reports provided to ODCA did not add up to overtime hours paid.

Additionally, the shift reports provided by DYRS were riddled with errors, including misspellings of employee names and inaccurate pay period end dates. Many reports were also not signed by an authorized approver, calling into question whether the hours listed had been approved for payment and indicating that DYRS staff are not following the agency's policies and procedures in approving overtime.

DYRS also requires that all Youth Development Representatives use an electronic hand scan device to enter and leave DYRS's secure facilities. This process is designed to enhance security and get an accurate account of the time those individuals spend within the facilities. Along with overtime approval forms, DYRS says the hand scan data sheets are used to verify hours worked. However, DYRS officials also stated that employees often forget to sign in or out on any given day. The failure to scan in or out should result in the submission of what DYRS calls a "missed punch sheet," but during interviews with DYRS employees, ODCA learned that this submission does not always take place. ODCA reviewed DYRS's hand scan records but could not use them to verify backup documentation for employee hours worked because DYRS failed to produce numerous missing scans.

Additionally, DYRS stated to ODCA that both shift reports and electronic hand scans are used to verify overtime hours worked prior to payment of employees. However, the agency could not provide written policies and procedures requiring reconciliation of overtime approvals with hours entered on employee timesheets or evidence that such a process exists.

ODCA concludes that members of the DYRS staff regularly ignore the agency's existing overtime policies and procedures, which appear to be insufficient to eliminate the risk of waste, fraud, or abuse. The agency has not adequately addressed these deficiencies. Both the missing reports and the lack of written policies on timesheet approvals raise questions DYRS could not adequately answer on how the agency tracks and verifies overtime hours prior to payment. DYRS maintains that shift reports are produced each day. However, the agency's inability to furnish the reports to ODCA—in some cases for periods within the last year—calls into question whether the agency retains these documents.

The missing reports and lack of written policies create a significant risk of overtime fraud because undocumented, improper payments are being made to employees for overtime they did not work.

ODCA recommends that DYRS properly document and retain shift reports, overtime authorizations, and missed punch sheets for each instance in which an employee does not scan in or out. DYRS should implement additional policies and procedures that require that the shift reports, along with overtime approval forms, be compared to hours entered into PeopleSoft prior to payment. Doing so will ensure that all overtime paid to employees was properly approved and worked and will reduce the risk of waste, fraud, and abuse.

Recommendation 12

DYRS should develop and enforce written policies and procedures for retaining shift reports and tracking and verifying overtime hours before time entered into PeopleSoft is submitted to OPRS for payment.

DYRS does not accurately track and document overtime approvals, raising the risk of waste, fraud, and abuse.

As a result of the missing shift reports, ODCA's inspection of a random sample of 45 individual employee pay period records of overtime use revealed 44 cases in which the overtime authorized did not match the number of hours of overtime the District paid these employees.



ODCA's inspection of a random sample of 45 individual employee pay period records of overtime use at DYRS revealed 44 cases in which the overtime authorized did not match the number of hours of overtime the District paid these employees.

Employees in 36 cases received more in overtime payments than DYRS's records indicate the employees worked. In 9 of the 36 cases, DYRS was unable to provide documentation to support any overtime payments to the employees. In others, DYRS could provide partial documentation. In one case, an employee received payment for 81 hours of overtime but DYRS documentation only supported 48 hours. In another case, 20.5 hours of overtime were paid to an employee, but DYRS could not provide documents to support the overtime payment and instead provided support for only six hours of compensatory time (an arrangement under which an employee works overtime but earns additional paid time off instead of pay at an overtime rate). In total, ODCA found 277.79 hours of work across the random sample for which DYRS could not provide the required overtime approval slips, representing approximately \$12,840 in unsubstantiated payments based on the pay rates of the individuals involved.

In eight of the 45 cases, employees received less in overtime payments than DYRS's records indicate the employees actually worked. One example: An employee was paid for working 33 hours of overtime in a two-week pay period, but DYRS documentation indicates that this employee worked 64 hours of overtime, resulting in 31 hours of potentially unpaid work.

Overall, the lack of sufficient and accurate documentation shows that DYRS does not adequately track approval of all overtime hours or ensure that time entered into PeopleSoft reflects time employees were approved for and worked. The overtime request forms provided by DYRS covered authorizations for multiple individuals and were frequently not signed by the approving authority, further raising the risk that even documented hours might not have been approved. The discrepancies between documented and approved work and employee timesheets make it impossible to determine whether the overtime payments to these employees were consistent with the work they performed. This situation increases the risk that the District may be paying employees for work they did not perform or not paying employees for work they did perform. Both possibilities create an ongoing financial and legal risk to the government and taxpayers.

ODCA recommends that DYRS immediately comply with DCHR's guidance in Issuance 11-88, including the consistent use of an overtime approval form documenting overtime for each employee. The form provided at the end of this report as Appendix B represents a sample provided by DCHR.

Recommendation 13

DYRS should comply with DCHR's guidance to document approval of all overtime hours worked and retain that information in accordance with District record retention requirements.

DPW lacks clear agency-wide policies governing overtime.

When ODCA first approached DPW on this audit and asked for copies of its overtime policies and procedures, DPW provided two documents. These documents, titled "Admin Issuance #73" and "Admin Issuance #76," are dated October 3, 1990, and November 7, 1990, respectively. It's not clear, however, why DPW provided them to ODCA for review. Both documents include outdated references, such as an "Office of the Controller" within DPW (a division that no longer exists) and a "DS" wage schedule for employees (which is now generally referred to as the CS schedule for career service employees). Additionally, Issuance #76 states that it repeals issuance #73 in its entirety. When asked whether these policies and procedures were still in force, DPW told ODCA that they were not, and that the agency followed the District Personnel Manual (DPM).

During subsequent interviews with DPW staff, audit team members inquired further about obtaining copies of agency-wide overtime policies and procedures. DPW then informed ODCA that the agency does not have a current unified set of overtime policies and procedures. Instead, each administration within DPW—which includes the Solid Waste Management Administration (SWMA), the Parking Enforcement Administration (PEMA), and the Fleet Management Administration (FLEET)—maintains its own overtime policies and procedures. SWMA and FLEET provided copies of their policies and procedures to ODCA. PEMA failed to respond to ODCA's request.

SWMA's policies and procedures were provided to ODCA in a word document stating they took effect on October 1, 2012. They reference the requirement for employees to sign in and out on an "overtime roster." The data from the roster is then entered into an electronic system known as Trakster. The policy also requires that an "Overtime Authorization Report" from Trakster be generated and approved by the division chief. However, the policy as written is vague and lacks important details, including a statement about Fair Labor Standards Act (FLSA) requirements, a clear definition of approval roles, and details about how the administration handles compensatory time in lieu of overtime requests. The policy also contains numerous grammatical and spelling errors.

FLEET's policies and procedures were provided as a paper copy of a memo from the Fleet Management Administrator to the division's managers and supervisors dated June 23, 2014. This memo requires an "approved Form 95" to be completed before overtime is posted for an employee in PeopleSoft. Moreover, to obtain payment approval, that form must be reviewed by the timekeeper who enters the time into the timesheet for payment processing. Like SWMA, FLEET's policies contain no references to FLSA requirements on overtime or any standard policy relating to requests to substitute compensatory time for overtime.

Overall, these inconsistent and piecemeal policies hamper accountability and make it difficult for agency executives to verify that proper approvals are occurring. The unclear nature of SWMA's and FLEET's policies with respect to important considerations such as FLSA and compensatory time means that staff and supervisors do not have relevant information regarding those requirements. This situation increases the risk that the agency may run afoul of federal labor laws and/or union contracts.

Recommendation 14

DPW should develop, promulgate, and train staff on agency-wide policies and procedures that require, prior to payment at the end of each pay period, proper authorization, documentation, and verification of overtime hours worked.

DPW does not accurately document approval for all overtime hours worked, increasing the risk of waste, fraud, and abuse.

Due to the lack of consistent agency-wide policies and procedures and inconsistent enforcement of existing policies, ODCA's analysis of overtime records for DPW found many cases in which DPW could not provide adequate and accurate overtime approval forms to substantiate payments made to employees. Of the sample of 42 records, ODCA found 11 cases in which the total number of hours listed on overtime approval forms for an employee did not match the overtime hours the employee was paid for in that pay period.²³

In nine cases the District paid employees for more hours than DPW could substantiate with overtime approval forms. These ranged from a case in which an employee was paid for 68 hours of work but approval forms only supported 67 hours (resulting in just one hour of unsubstantiated payment) to another in which an employee was paid for 46 hours of overtime work but DPW could only provide

²³ ODCA only sampled 42 records at DPW because one of the top five overtime earners at the agency only had overtime earnings in one of the four pay periods examined for top earners.

evidence of 10 hours of authorization (resulting in 36 hours of unsubstantiated payments). In total, ODCA found 92 hours of work across the random sample for which DPW could not provide overtime approval slips, representing approximately \$3,854 in unsubstantiated payments based on the pay rates of the individuals involved.



Of the sample of 42 records, ODCA found 11 cases in which the total number of hours listed on overtime approval forms for an employee did not match the overtime hours the employee was paid for in that pay period.

In two of the 11 cases identified, DPW's documentation exceeded the hours of overtime worked for which the District paid employees. In one case, documentation supported an employee working 35.5 hours of overtime, but payment records indicate the employee was paid for only 27.5 hours of work. In the second case, documentation shows an employee worked 24 hours of overtime but payment records only show 16 hours paid. In both cases, the records show hours worked, so it is not clear why these two employees did not receive full payment for overtime worked. DPW failed to provide ODCA with sufficient documentation to clarify the discrepancies.

Overall, as with DYRS, the lack of sufficient and accurate documentation shows that DPW does not adequately record all overtime hours worked and match that information with time entered for employees into PeopleSoft. Unlike DYRS, however, at least some form of accurate documentation existed in most sampled cases. Still, the discrepancies between documented and approved work and the payroll time sheet make it impossible to determine whether the payments to these employees were consistent with the work they performed. This situation raises the possibility that the District may be paying DPW employees improperly for work they did not perform, or—as shown in two cases—not paying individuals for work they performed, creating an ongoing financial and legal risk to the government and taxpayers.

Therefore, ODCA recommends that DPW immediately begin complying with DCHR's guidance in Issuance 11-88, including the use of an approval form documenting each instance of overtime. The form provided at the end of this report as Appendix B represents a sample provided by DCHR. DPW should ensure its form contains the same information and retain that information for each employee according to the District's record retention requirements.

Recommendation 15

DPW should ensure that all overtime work have an individualized associated approval form specifying the number of hours worked by each employee and signed by the employee's supervisor.

Additional Auditor Concerns

DPW declined to provide documentation justifying nearly \$2.7 million in excess FY 2017 overtime spending on sanitation and public space cleaning.

DPW's approved overtime budget for sanitation related activities and public space cleaning in FY 2017 totaled \$1,667,671 and \$1,930,519, respectively. However, the agency spent \$3,773,124 on sanitation and \$2,516,171 on public space cleaning overtime that year, or \$2,691,104 more than its budget authorization.

ODCA asked DPW officials for documentation detailing the specific reasons for these overages and the amounts associated with each of those cost drivers. Over the course of several months, DPW declined to provide such detailed information despite repeated requests and extended deadlines. DPW officials said in interviews and in follow-up documentation that the overages were due in part to public events for which the agency had to provide clean-up services, including the presidential inauguration in January 2017. That information seems to match with the overtime category of "public space cleaning" but without additional information from DPW, ODCA could not determine how much DPW specifically spent on cleaning.

DPW provided a two-page report that outlines several events for which DPW provided public space cleaning in FY 2017 and received some federal reimbursement for overtime incurred. They included "any first amendment [sic] protest events, Inauguration, Fourth of July, and suppression vehicle support by way of the United States Secret Service." The narrative stated that DPW "will also clean other citywide events, provide MPD with suppression vehicles and support the Mayor's Office-sponsored events," and that those events are not reimbursed but "charged to [DPW's] budget."

With respect to overtime budget overages in sanitation collections, removal, and disposal, DPW's narrative made these points:

- Overtime in the Collections division is caused by long recycling routes coupled with increases in population and recycling tonnage.
- Employee shortage is a factor in the Collections division. On average 70% of employees are present each day which is highly affected by unscheduled leave and FMLA.
- Drivers of overtime at the disposal division resulted from delayed trash collections and problems caused by the shutdown of a previously used contractor. Delays in trash routes require the transfer station to remain open for the duration to accommodate it.

While the DPW narrative provided some clarification on the agency's overtime cost drivers, it does not include specific cost data highlighting how much DPW spent for individual events or how issues such as increased demand on recycling routes have caused more overtime work.

DPW repeatedly declined to provide detailed information to ODCA on overtime cost overruns related to sanitation and public space cleaning in FY 2017. Given that refusal, ODCA cannot effectively assess ways in which DPW might reduce its overtime costs.

Summary of Report Recommendations

The recommendations in this report are budget neutral or have the potential to generate cost savings District-wide over the course of their implementation. Adoption of these recommendations has the potential to:

- A. Reduce the usage of overtime and the cost to District taxpayers.
- B. Strengthen time and attendance and overtime policies and procedures.
- C. Enhance the overtime verification and approval process.

Recommendation	Budget Neutral	Potential for Revenue Generation or Savings	Specific Agency or District-Wide Goal Advanced by Recommendation (See listing above)
1. Within six months, DYRS should strengthen internal controls and prevent abuse of leave by employees through additional oversight and better management.		X	A, B, C
2. The City Administrator should develop and implement an option to secure parking and towing enforcement for the DC Streetcar operations that does not require use of overtime.		X	A
3. DFS should maintain a comprehensive recruitment strategy that assesses the barriers to achieving a full staff complement (such as availability of qualified individuals, visibility of job postings, etc.) and identifies solutions that allow the agency to staff up fully by the close of FY 2018 (September 30, 2018).		X	A
4. DFS should regularly assess personnel needs with respect to ongoing changes in the agency's mission or caseload and ensure that the agency's annual budget submission reflects the FTE levels necessary to minimize the need for overtime.		X	A
5. DOC should continue monitoring overtime use and FTE needs to determine whether the additional FTEs in the FY 2018 budget are sufficient for the agency to meet its mission with minimal need for overtime. If insufficient, the agency should inform the Mayor and Council of the need for more staff to further reduce overtime costs to taxpayers.		X	A

Recommendation	Budget Neutral	Potential for Revenue Generation or Savings	Specific Agency or District-Wide Goal Advanced by Recommendation (See listing above)
6. The Council should monitor DOC's overtime use through the budget and performance oversight process and, if needed, modify the agency's budget to allow DOC to hire additional FTEs and reduce the need for overtime.		X	A
7. DCHR should update issuance bulletin 11-88 requiring all subordinate agencies to document overtime approvals that match time worked. That instruction should include specific criteria regarding the information such approvals must contain and how those approvals should inform employee time entry.	X		A, B, C
8. Within one year, DCHR should implement a module within PeopleSoft that replicates DFS's SharePoint system of electronic overtime approvals for District-wide use.		X	C
9. DCHR should promulgate an issuance bulletin within the District Personnel Manual (DPM) to accompany the implementation of the electronic overtime approval and tracking system.	X		C
10. DFS should continue its efforts to strengthen internal controls requiring reconciliation between approved overtime and time entered into PeopleSoft for payment and ensure managers comply with those controls.	X		B, C
11. DOC should seek to improve internal controls and eliminate human error that could result in overpayment or underpayment of overtime hours, potentially through the implementation of an electronic overtime approval system.	X		C
12. DYRS should develop and enforce written policies and procedures for retaining shift reports and tracking and verifying overtime hours before time entered into PeopleSoft is submitted to OPRS for payment.	X		B, C
13. DYRS should comply with DCHR's guidance to document approval of all overtime hours worked and retain that information in accordance with District record retention requirements.	X		C
14. DPW should develop, promulgate, and train staff on agency-wide policies and procedures that require, prior to payment at the end of each pay period, proper authorization, documentation, and verification of overtime hours worked.	X		B, C
15. DPW should ensure that all overtime work have an individualized associated approval form specifying the number of hours worked by each employee and signed by the employee's supervisor.	X		C

Conclusion

Use of employee overtime is a necessary tool for every government, including in particular public safety agencies with 24-hour responsibilities such as the District's MPD, FEMS, DOC, and DYRS,

The goal of this report was to provide a better understanding for the Council and public of the drivers and risks associated with what have been rapidly growing overtime costs across the District including in agencies not typically known for excessive overtime. Local funds spent on overtime rose from approximately \$40 million in FY 2011 to more than \$108 million in FY 2017. That significant jump merited a review to assess the extent to which the increases pose unnecessary risks and whether the costs can be reduced and, if so, by what means. We conclude that stronger management, more specific regulatory guidance, and improvements in policies, practices, and internal controls can provide better protections against the possibility of waste, fraud, or abuse of District taxpayer dollars.

This audit of overtime spending by DFS, DOC, DPW, and DYRS required substantial resources from the four agencies audited as well as DCHR and OCFO's Office of Pay and Retirement Services. We appreciate the countless hours agency staff invested in providing us with documentation and answers to our questions. In particular, we would like to acknowledge and thank DFS for the feedback it provided at a mid-point in our audit. That letter, attached here as Appendix A, provided a great deal of context for the agency's use of overtime and steps taken by the agency to date and planned in the future to improve processes. We cite this letter as a potential model for other agencies under audit who may wish to address issues immediately without waiting for our final results.

We hope that the findings and recommendations are useful to reduce overtime through appropriate oversight and hiring, and improve the documentation of overtime authorizations so they reflect time worked and reduce the risk of improper payments. We believe the findings and recommendations could be useful for any District agency looking to better understand its overtime drivers and improve verification and documentation of overtime worked.

The administration's response indicates that the agencies have taken seriously our findings and recommendations. Of a total of 14 recommendations directed at executive branch agencies, there was agreement at least in part with 11. We thank the audited agencies for being responsive, engaged, and willing to acknowledge shortcomings and are confident that this spirit of improvement can continue as the agencies move to implement our recommendations

We hope the information is useful to the Council and other stakeholders in informing important discussions about overtime drivers, spending, and risks during current and future budget deliberations.

Agency Comments

On April 10, 2018, we sent a draft copy of this report to DPW, DOC, DYRS, and DFS for review and written comment. DCHR responded with written comments on behalf of DPW, DOC, DYRSA, and DFS on April 24, 2018. Agency comments are appended in full to this report followed by ODCA's response to specific comments on this audit report.



Office of the Director

April 24, 2018

Ms. Kathleen Patterson
District of Columbia Auditor
Office of the District of Columbia Auditor
717 14th Street, N.W.
Suite 900
Washington, DC 20005

Subject: April 10, 2018 - Draft Report on the District of Columbia's Overtime Payments

Dear Director Patterson:

Thank you for the opportunity to respond to the draft report on the District of Columbia's overtime payments. We are enclosing our responses to the Office of the District of Columbia Auditor's (ODCA) recommendations for incorporation into the final report.

District of Columbia government employees work daily to provide our 700,000 residents, 22 million visitors, and the thousands of businesses with unparalleled city services. As part of our greater governmental responsibility and unwavering commitment to accountability, the District has established guidelines and procedures, both government and agency-specific, to ensure that when overtime payments are authorized, they are necessary to meet the growing demand for the District's programs and services and to ensure the safety, health, and well-being of its residents.

Of specific note, we are pleased that your evidentiary findings reveal that the District is utilizing overtime to meet the demands of a growing and thriving community, and that there is no evidence of overtime fraud, waste or abuse.

Mayor Bowser said it best: "[t]hree years ago, we set out to build a government that meets the needs of residents in all eight wards – a government that doesn't just work for us, but for the next generation, and the one after that. We are making tremendous progress, but we have more work to do." Since that time, we have realized many noteworthy accomplishments. Listed below are just a few recent District successes and initiatives that benefit our residents:

- Since 2014, crime has been significantly reduced, with violent crime down 28%, property crime down 11%, and total crime down by 14%;

- Under Mayor Bower’s leadership, unemployment has significantly decreased by 2.1 percentage points: 19,700 more residents are employed and the city has added an additional 42,700 jobs;
- 25 additional ambulances have been added to our streets to help meet the public safety needs of our growing population;
- “Safe Passage” zones have been created for our young people traveling across the city by recruiting government volunteers stationed in high-traffic areas on the last day of school and the start of the Summer Youth Employment Program;
- A specialized mental health unit has been established at the Central Detention Facility; and
- An additional \$2.5 million was budgeted to hire and train 30 additional 911 call takers to strengthen public safety.

Our dedicated and professional workforce of nearly 32,000 employees takes their public responsibilities seriously, providing District residents the highest quality government services that is justifiably expected and deserved by those we serve. In return, we provide our workforce competitive compensation for the work they do each day and for any overtime they perform in meeting the needs of the city. Increases in overtime assignments, not captured within the body of the draft report, are driven by many key factors that were not included in the audit.

The inflammatory title of the audit suggests that the “risk” of improper overtime payments is great in the District, while providing no substantive evidence to support such a definitive conclusion. Indeed, the clean official audits received by the District indicate that the “risk” is not material to the District’s finances. Indeed, the final audit should be renamed “Audit of Select District of Columbia Agencies’ Overtime Use” to more accurately capture its limited scope. The audit only examines four agencies out of the 80 District agencies and offices – the Department of Corrections (DOC), Department of Youth Rehabilitation Services (DYRS), Department of Forensic Services (DFS), and Department of Public Works (DPW).

Moreover, the audit fails to sufficiently discuss how the laws that govern overtime in the District may impact the cost of overtime across these specific agencies, nor does it include context of additional factors such as public safety needs that drive overtime payments. The District must comply with several collective bargaining agreements and the Fair Labor Standards Act, which require overtime pay for covered employees for hours worked over 40 in a workweek at a rate not less than one and one-half times their regular rate of pay.

The audit then used a targeting sampling protocol and extrapolated those results which do not reflect the total population of agency employees. The targeted sample does not always reflect the practices of the whole agency. For example, the sample of personnel data used for the report for DYRS focused on staff at New Beginnings and Youth Services Center (YSC) only, which are 24/7-hour facilities that regularly require higher overtime usage to maintain continual coverage to supervise the youth. These two divisions fall under the Secure Facilities Program, which accounts for only 16% of the programs within DYRS that budget for overtime; they do not represent a full cross-section of eligible overtime expenditures among all DYRS programs.

The audit also neglects to recognize the critical responsibilities that fall to these specific agencies and the need to place public safety over regular, predictable workweeks. The audit acknowledges that the Fire and Emergency Medical Services Department (FEMS) and Metropolitan Police Department (MPD) needed to use overtime for the Presidential Inauguration and Women's March but fails to acknowledge that the selected four agencies similarly use overtime to protect residents for public safety needs and to fill essential gaps in service as part of their core missions. DPW is a partner in emergency preparedness as it relates to the strategic placement of heavy duty equipment around the city during events such as the Presidential Inauguration, Women's March, Pope's visit, etc. In sum, these four agencies likely have higher needs to use overtime resulting from their missions than most other agencies, except perhaps MPD and FEMS.

These four agencies selected for the audit all have 24/7 operations. For example, DFS must work in parallel with MPD while attending to crime scenes. Importantly, crime scene scientists must remain at the crime scene to complete their examination and the collection of evidence rather than leaving with the job incomplete when their shift is scheduled to end. Additionally, forensic examiners may be required to stay beyond their shift to analyze evidence in high profile, fast moving investigations to assist MPD in the prevention of additional crimes; DFS personnel are often "in lock step with MPD" following acts of violence. In fiscal year 2017, DFS managed 7,063 cases involving 22,476 service requests and 92,228 items of evidence.

DYRS utilizes overtime to protect the health, safety, and welfare of the youth in their custody. DYRS confronts exceptional and highly individualized circumstances that result from working with youth on a 24/7 basis (*i.e.* medical emergencies and suicide watches.) These unpredictable circumstances often make it procedurally difficult to comply with strict overtime pre-approval requirements.

Further, these agencies have expanded their programmatic goals to provide additional services, and these goals drive the need for overtime payments. For DPW, the District's growing population and 6% increase in resident participation in recycling (a 6% increase between FY2014 and FY2017) have required increased overtime expenditures on sanitation and public space cleaning. DOC opened additional units, increased its inmate count, and insourced a Correctional Treatment Facility from a private vendor.

The District agrees that the ministerial act of documenting pre-approval can be improved. The District will examine its procedures and policies as related to pre-approval and explore options such as approval through electronic means. However, the audit fails to consider in its findings how employee pay, both regular and overtime, is reviewed for accuracy and approved for payment. PeopleSoft is the District's electronic human resources and time and leave management system. It is the official repository of information regarding employees and their employment. Generally, when employees submit their time, managers review what employees submit and either approve or disapprove time, both regular and overtime. Timekeepers certify the time, and the Office of Payroll and Retirement Services (OPRS) process the time as recorded for pay purposes. Agency heads, including those audited, receive regular reports from OPRS to review as to when overtime is being used. Those reports and analysis of overtime payments may drive an agency to request more full-time employees or adjust its policies.

While we plan to improve the manually driven procedural process for requesting and authorizing overtime, we also stand behind its use to ensure that the residents of the District of Columbia and its thousands of businesses received unparalleled city services.

Enclosed as an addendum are specific and detailed responses to the draft report recommendations by agency. Should you have any questions, please do not hesitate to contact me on 202-442-9669 or ventris.gibson@dc.gov.



Ventris C. Gibson
Director

cc: Betsy Cavendish (EOM)

Addendum Response to April 10, 2018 Specific Recommendations from the Office of the District of Columbia Auditor Audit of Overtime Use in Selected District of Columbia Government Agencies

Department of Youth Rehabilitation Services (DYRS)

DYRS is a nationally recognized leader in the juvenile justice field. Our established, innovative programming for court-involved youth includes: DC Youth Link - a groundbreaking service delivery framework based on the principles of Positive Youth Justice, New Beginnings – a state-of-the-art residential treatment center, and The Credible Messenger Program – an innovative approach to grassroots mentoring with a restorative justice framework. Through these model approaches, DYRS connects committed youth and their families to services, resources and opportunities that range from transformative mentoring and parent empowerment to vocational training and workforce development.

DYRS Successes:

- Launched the Credible Messenger Mentoring Initiative, which stems from a core belief that individuals from the same communities, with the same lived experiences as those they serve, are uniquely positioned to engage those young people and family members often considered the hardest to reach.
- New Service Delivery Model where DYRS places our case management team at the center of the rehabilitation process. In our former model, and due to a larger youth population, case management staff were not always the primary drivers of the services and treatment our young people received, resulting in less accountability of our staff and youths' progress. The new model also supported the agency's efforts to exit the Jerry M. goal about case management.
- Care Coordinator Manual - DYRS published its new Care Coordinator Manual, which guides our case management processes, policies, and practices. The agency last updated this ten years ago.
- Implementation of Restorative Justice practices throughout the agency. Highlighted by training:
 - 509 employees in Introduction to Restorative Justice
 - 489 employees in Restorative Justice and Mediation Circles
 - 25 employees in Certified Train-the-Trainers and Circle Facilitators
- Gender Appropriate Programming, highlighted by opening "Journey," a 10-bed unit at New Beginnings Youth Development Center that meets the treatment needs of girls and young women committed to the agency, while keeping them closer to the District and their families. The agency also created "Journey Beyond," providing additional supports for the young women in our community.

- Community Reinvestment – Due to programs like Credible Messenger and DC YouthLink, DYRS is keeping our youth in the community, as opposed to expensive out-of-state placements, and is reinvesting our resources in the District to provide more Washingtonians a Pathway to the Middle Class.
- Family Engagement and Services – DYRS greatly increased family support services to ensure our young people have a supportive and stable home both during and after their commitment to DYRS. One key initiative is launching “Anchored in Strength,” a parent support group dramatically increasing family engagement.
- Covenant of Peace - DYRS has conducted nine (9) Covenant of Peace events, both in our secure facilities and in the community. These powerful, weekend-long events allow our youth and their families to participate in workshops, dialogue with dynamic “Credible Messengers,” and engage in various activities aimed at helping them explore the root causes of trauma that has led them to DYRS.

Because of these efforts to improve the lives of youth and families that we serve, DYRS acknowledges the following contributing factors related to recent accomplishments or activities that potentially drove additional overtime hours worked:

- (1) Increased special events and youth engagement activities at the facilities and in the community –
 - a. Covenant of Peace – Overnight activities take place in the facilities and in the community to engage youth, families and community members in programming
 - b. Journey Beyond Programming – frequently includes weekend gatherings or evening hour events to support gender-specific programming for DYRS girls.
- (2) District enhancements of leave categories and leave policies –
 - a. The District’s efforts to enhance leave policies around workman’s compensation, PFL, and FMLA have affected our available workforce and required additional drafting for staff members for facility-based shifts working on a 24/7 operation. Additional leave categories and extended leave options, those that are District authorized, can lead to staff members being unavailable for extended periods of time. DYRS must ensure that facilities operations and direct care and supervision is in place according to our agency staffing complement policies. Thus, overtime drafting becomes necessary, at times, to fill gaps or needs in staffing to ensure safe facility operations.
 - b. DYRS has 17% of its workforce accessing FMLA (as of February 2018) and approximately 16% of its workforce accessing PFL (as of December 2017).

Recommendation #1: Within 6 months, DYRS should strengthen internal controls and prevent abuse of leave by employees through additional oversight and better management.

DYRS Response: Agree in part. DYRS has the following procedures underway.

- a. Implementing tighter controls regarding time approval and review among managers
- b. Applying stricter enforcement of agency time and attendance policies
- c. Utilizing and following through on progressive discipline and other policies that prevent abuse of leave (unauthorized absences).
- d. Implementing appropriate procedures for review and approval of overtime (Request for Authorization of Overtime Work Form)
- e. Reinforcing training for managers and time-approvers on District policies for time and attendance and overtime approval

Recommendation #12: DYRS should develop and enforce written policies and procedures for retaining shift reports and tracking and verifying overtime hours before time entered in PeopleSoft is submitted to OPRS for payment.

DYRS Response: Agree. DYRS will work to develop a policy for retaining shift reports and the request for authorization form to track and verify hours. DYRS also commits to implementing training for managers to re-enforce procedural requirements for tracking and verifying overtime hours in a timely manner.

Recommendation #13: DYRS should comply with DCHR guidance to document approval of all overtime hours worked and retain that information in accordance with District record retention requirements.

DYRS Response: Agree in part. DYRS has already created and distributed a Request for Authorization of Overtime Worked Form. Managers are already being trained on the procedures related to approving and signing this form, which is submitted to Human Resources for record retention purposes. DYRS is actively exploring opportunities to enhance capacity and timelines of approvals via e-signature capabilities for managers.

Department of Public Works (DPW)

DPW provides essential city services in two distinct program areas: environmental services/solid waste management and parking enforcement. Both contribute to making District streets and public spaces clean, safe, attractive and accessible for all residents, businesses, commuters and visitors.

Behind the scenes, DPW's Fleet Management Administration supports municipal operations by procuring, fueling and maintaining approximately 6,000 District Government vehicles, from

sedans to heavy equipment. A sizable portion of DPW's fleet is now approaching or has passed its recommended service life. This aging fleet has increased maintenance and repair costs, and has led to repeated equipment breakdowns, which have in turn necessitated overtime usage beyond what was expected. Fortunately, Mayor Bowser has proposed an allocation of slightly under \$31 million in the FY 2019 capital budget for vehicle and equipment replacements.

The nearly 1,450 employees of DPW work hard to keep the District of Columbia clean, safe, accessible, and moving. This unwavering dedication to service combined with a growing population, an aging fleet, and the need to streamline some internal policies may have contributed to excess overtime.

Recommendation #2: The City Administrator should develop and implement an option to secure parking and towing enforcement for the DC Streetcar operations that does not require use of overtime.

DPW Response: While this recommendation is directed to the City Administrator, DPW provides the following response. It is difficult to hire permanent full-time staff due to the temporary nature of the funding source. DPW's enforcement strategy is contingent on the availability of resources for appropriate allocation to keep the DC Streetcar route clear. To characterize the overtime funding specifically allocated by DDOT for the enforcement on the DC Streetcar route as an overrun to DPW's budget is out of context.

Recommendation #14: DPW should develop, promulgate, and train staff on agency-wide policies and procedures that require, prior to payment at the end of each pay period, proper authorization, documentation, and verification of overtime worked.

DPW Response: Agree in part. DPW realizes the importance of sound policies, procedures and documentation and as discussed below, will explore whether agency-wide policies and procedures are required. We are committed to making the necessary changes throughout the agency to ensure that we are in a solid position to approve, document, verify and affirmatively report out on our overtime usage when requested.

Recommendation #15: DPW should ensure that all overtime work have an individualized associated approval form specifying the number of hours worked by each employee and signed by the employee's supervisor.

DPW Response: Agree. Over the next few months, DPW will develop a stronger agency-wide policy to provide general guidance for how overtime should be properly approved, documented and verified. However, it should be noted that the agency is responsive to three different collective bargaining units. This may require DPW to identify procedural differences for each Administration (e.g. Solid Waste Management, Parking Enforcement Management and Fleet Management) where the applicable Collective Bargaining Agreement (CBA) provides specific guidance. Further, DPW will ensure all employees are made aware of the relevant policies and procedures.

Department of Forensic Sciences (DFS)

The Department of Forensic Sciences is a public safety agency and overtime is considered a part of the public safety responsibility. For example, the draft report fails to recognize the Department's 24/7 crime scene teams' response role as a public safety need and therefore DFS does not get the same consideration as MPD and FEMS and their need for OT (see footnote 12).

Recommendation #3: DFS should implement a comprehensive recruitment strategy that assesses the barriers to achieving a full staff complement (such as availability of qualified individuals, visibility of job postings, etc.) and identifies solutions that allow the agency to staff up fully by the close of FY 2018 (September 30, 2018).

DFS Response:

- a. **Disagree in part.** These recommendations are moot as the staffing issues have already been addressed. Further, we believe that these recommendations miss the mark. DFS implemented, with the assistance of the Department of Human Resources (DCHR), a comprehensive talent acquisition strategy and plan. The expansion of DFS' mission and resource availability were significant. DFS' recruitment processes operated at maximum capacity and involved many activities beyond the recruitment action, including induction, assimilation, training, provisions, and acculturation – everything needed for onboarding an integrating an expanded workforce., The expansion is almost complete with just 12 vacant positions across the entire agency, representing just 5% of the agency's staff, remaining to be filled after May. Only three of these vacant positions are within crime scenes, the heaviest user of overtime within DFS.
- b. As any well managed organization does, as a part of its annual business planning, DFS consistently produces fiscal year budget requests that reflect the real needs of providing a forensic science service to the District.
- c. The downward trend in DFS' overtime expenditures indicates the successful deployment of the additional resources through the Mayor's initiative *Safer, Stronger DC*. As of March 31, 2018, the DFS OT Expenditures is \$183,591 against an allocated budget of \$266,682 with approximately 30 percent of the overtime budget remaining. DFS does not plan to exceed our allocated budget for FY18.

Recommendation #4: DFS should regularly assess personnel needs with respect to ongoing changes in the agency's mission or caseload and ensure that the agency's annual budget submission reflects the FTE levels necessary to minimize the need for overtime.

DFS Response: Agree in part. DFS opened for operations on October 1, 2012 but the overtime is the result of a public mission for which it was not resourced to accomplish until Fiscal Year

2017. When evidence collection was the responsibility of MPD, there were 78 officers dedicated to this task, whereas DFS opened with no dedicated civilian crime scene scientists. DFS received approval from the Office of Budget and Planning on January 25, 2013 to establish 24 temporary positions for Crime Scene Sciences, not to exceed beyond Fiscal Year 2013. DFS overtime budget for each of the first three years was \$8,000.

The decision to select DFS as a subject for this audit based on spending four times its budget allocation is questionable as the initial budget allocation was unrealistically low and was established for two years *before* the Department was operational. Below is an updated version of Table I that we provided in the October 2, 2017, letter to the Auditor. This table demonstrates DFS did not receive overtime allocations that properly reflected the agency's needs for overtime as the mission expanded. The table also demonstrates overtime actual expenditures are decreasing.

Table I: DFS Overtime Expenditures and FTE Counts

Fiscal Year	Overtime Allocation (Budget Book)	Overtime Actuals (Budget Book)	FTE Count Approved	FTEs Filled (Schedule A)
FY13	\$ 8,000	\$ 37,000	93	69
FY14	\$ 8,000	\$ 19,000	114	93
FY15	\$ 8,000	\$ 243,000	131.75	119
FY16	\$ 39,000	\$ 425,000	219.25	157.25
FY17	\$ 113,000	\$ 424,000	220.25	186.25
FY18 (YTD)	\$ 264,000	\$183,591	221.50	204.50

Additionally, the training program (page 19) does not contribute to the high vacancy rate as stated in the draft report. These are two separate issues that the draft report conflates to imply that they are interdependent. As noted earlier, DFS was given an opportunity to hire additional temporary crime scene scientists in FY16 with supplemental funds. This was a result of a directive from the Mayor's Safer, Stronger Plan and agreement between MPD and DFS for DFS to take over crime scene response for MPD. However, as these temporary positions were being filled, DFS also began to take on response to scenes with homicides and took on additional training to meet this responsibility. At the same time, new crime scene scientists hired under Safer, Stronger Plan were undergoing a rigorous training program before they could be deployed. Overtime will not immediately decrease because of filling vacancies due to the lag as new hires undergo training. In FY18, the impact of additional deployed crime scene scientists on reducing overtime is being realized.

Recommendation #10: DFS should develop and implement stronger internal controls requiring reconciliation between approved overtime and time entered in PeopleSoft for payment and ensure managers comply with those controls.

DFS Response: Disagree. Through the course of the audit, DFS became aware of a technical flaw in the electronic overtime approval process that caused historic records to be overwritten, and so these records could not be produced for the audit team. The audit team, however, was provided with **substantial** data from several other sources that demonstrated that no fraud, waste or abuse was evident. Always, all payment of overtime has always been subject to manager or supervisor approval in PeopleSoft; otherwise it would not have been paid.

- a. The argument on page 27, "...employee timesheets... [is] insufficient to document whether an employee worked the hours they were paid to work..." fails to consider the intimate knowledge that each supervisor has of their team members' work and the many other sources of data and information they have to consider in arriving at a decision to approve or not approve of overtime. Also, the various sources DFS used to substantiate the work of employees were outlined in DFS' October 2, 2017 response, which included internal email communications, DFS Laboratory Information Management System, MPD Evidence Control Branch Evidence Transfer Receipts, and DGS Authorized Building Entry Information. The DFS overtime authorization process was implemented in SharePoint to improve efficiency of DFS operations, which is always uppermost in the minds of all DFS members.
- b. Since last year when the DC Auditor's Team began their audit, DFS has been working to implement additional controls in the approval of overtime. It is noted that DFS implemented additional controls in the approval of overtime through an improved SharePoint system and provided training to personnel via a pre-recorded Webinar on February 8, 2018. These controls include requirements by overtime approvers to explicitly match SharePoint overtime.
- c. DFS staff worked collaboratively and cooperatively with the audit team throughout the audit process. The audit team and DFS staff met on several occasions and substantial documents plus verbal explanations were provided to the audit team in response to the many requests for information. It was the belief of DFS that agreement had been reached on the key issues, that is, that DFS had fared well in the audit. It is the strongly held view of DFS that the draft report does not fully reflect the nature and outcome of the many discussions that took place, nor the cooperation between the audit team and DFS. DFS believes that the report would benefit from substantial changes to the contextual discussion and the recommendations. Further, the report contains errors of fact that should be corrected, which is surprising considering the amount of time dedicated to this task.

Department of Corrections (DOC)

Recommendation #5: The Department of Corrections should continue monitoring overtime use and FTE needs to determine whether the additional FTEs in the FY 2018 budget are sufficient for the agency to meet its mission with minimal need for overtime. If insufficient, the agency

should inform the Mayor and Council of the need for more staff to further reduce overtime costs for taxpayers.

DOC Response: Agree. DOC is hiring additional correctional officers in FY18 (50 based on our original budget and 30 as part of contingency funding). The Mayor's proposed FY19 budget also supports the addition of 80 officers that DOC will hire throughout the year. We strive to maintain a minimum level of attrition which in turn meaningfully reduces the overtime costs.

DOC continues to seek efficient methods for growing our organization to support the true demands of the work performed. We recently completed an agency-wide staffing analysis that supports increasing the number of officers employed at the agency by 192, along with the improvement in deployment of several areas, including medical transport.

Recommendation #6: The council should monitor DOC's overtime use through the budget and performance oversight process and, if needed, modify the agency's budget to allow DOC to hire additional FTEs and reduce the need for overtime.

DOC Response: This recommendation is directed at the Council and as such, DOC does not submit a response.

Recommendation #11: The Department of Corrections should seek to improve internal controls and eliminate human error that could result in overpayment or underpayment of overtime hours, potentially through the implementation of an electronic overtime approval system.

DOC Response:

DOC is taking appropriate action to ensure that internal controls are enhanced and appropriate training occurs.

Department of Human Resources (DCHR)

Recommendation #7: DCHR should promulgate regulations for inclusion in the District Personnel Manual (DPM) requiring all subordinate agencies to document overtime approvals. Those regulations should include specific criteria regarding the information such approvals must contain and how those approvals should inform employee time entry.

DCHR Response: Agree in part. DCHR agrees that we should establish a more uniform and reliable process for capturing overtime pre-approvals. We believe we can accomplish this process without regulatory changes. DCHR will collaborate with agencies to identify operational needs and with the Office of the Chief Technology Officer (OCTO) to assess technological solutions. As the personnel authority, DCHR can require all subordinate agencies to adopt any newly created processes and will revise its Overtime Issuance with specific requirements for the overtime approval process.

Recommendation #8: Within one year, DCHR should implement a module within PeopleSoft that replicates DFS's SharePoint system of electronic overtime approvals for District-wide use.

DCHR Response: Agree in part. DCHR agrees that an electronic overtime approval and tracking system that addresses all District agencies' needs would be beneficial for the District. Within PeopleSoft, there exists an active module for requesting and approving overtime. However, the approval process within the current module is inconsistent with existing pre-approval requirements: for example, many agencies require pre-approval from the agency head, while the existing module only allows for immediate supervisory approval. DCHR will coordinate with OCTO to evaluate the current PeopleSoft system, collaborate with agencies on their operational needs, and then determine whether the existing PeopleSoft framework can be leveraged to accommodate the varying agency needs.

Recommendation #9: DCHR should promulgate regulations for inclusion in the District Personnel Manual (DPM) to accompany the implementation of the electronic overtime approval and tracking system.

DCHR Response: Disagree. As noted in our response to Recommendation #7, DCHR would implement any overtime process changes through a DCHR Issuance, which can be regularly updated and deployed more quickly, as needed. Technology is ever changing, and we must be able to rapidly adapt to those changes. Memorializing process changes through the administrative issuance process will provide us more flexibility to make enhancements than the regulatory process.

ODCA Response to Agency Comments

We greatly appreciate the responses provided by the Department of Youth Rehabilitation Services (DYRS), the Department of Public Works (DPW), the Department of Forensic Sciences (DFS), the Department of Corrections (DOC), and the Department of Human Resources (DCHR) and note that the administration agrees in whole or in part with 11 of the 14 recommendations.

The administration's cover letter asks that we change the report title and we have amended the title so that it now reads "District Overtime Tops \$108 Million; Better Management and Hiring Additional Staff Could Reduce Costs."

ODCA agrees with the administration's statement that employee timesheets are designed to reflect hours worked and that those timesheets are generally approved by supervisors and timekeepers within an agency. However, the lack of a separate document confirming overtime approval increases the risk of improper overtime payments. This is the central message of the second half of the report and we appreciate the administration's recognition that there are ways to reduce this risk.

The administration's cover letter also states that ODCA's sample of overtime use at DYRS was limited to staff at New Beginnings (NB) and the Youth Services Center (YSC) which is incorrect. As part of this audit, we requested records from the Office of Pay and Retirement Services for overtime payments made to all DYRS employees in FY 2016. We followed GAO's recommended sampling procedure for internal controls tests and selected a random sample of records to review from data contained in 12,951 cases. This resulted in a sample that included many Youth Development Representatives (YDRs) who work at NB and the YSC because overtime among YDRs accounts for the majority of overtime worked at DYRS. The sample also included a social worker, a cook, a nurse practitioner, a recreation therapist, a correctional institution administrator, and an assistant youth treatment manager, however.

In their response DPW cites one more driver of agency overtime related to its aging fleet, an explanation that did not arise in our discussion with the agency. We encourage the agency to seek ways to reduce this added cost to District taxpayers.

We agree with DPW's statements that it is difficult to hire permanent full-time staff to conduct ticketing and towing along the DC Streetcar route due to "the temporary nature of the funding source," but the funding source is a non-lapsing fund established in the D.C. Code and controlled by DDOT, not a temporary source. The transfer of funds is made by MOU between the two agencies. Use of overtime could be avoided by requesting additional funding and FTE authority as part of the mayor's budget request to the Council or making permanent the transfer of funds from the Enterprise Fund for Transportation Initiatives.

We are grateful to DFS for their October 2, 2017, letter (Appendix B) detailing steps taken on these issues, as mentioned in our conclusion, and have added information to the text based on the correspondence. We have amended our recommendations to acknowledge work in progress. Specifically, we are encouraged that DFS believes it has addressed the staffing issue discussed in the audit and look forward to receiving documentation of this achievement as part of our compliance tracking which will be reflected in ODCA's annual recommendation compliance report issued in January. As noted in the report, DFS's records on overtime approvals were better than two of the other three agencies we examined. In addition, the audit emphasizes that DFS's innovative SharePoint system of electronic overtime approvals could serve as a model for a District-wide system based on PeopleSoft.

We concur with DCHR's assessment regarding recommendation numbers 7 and 9. We have adjusted the language in the recommendations to indicate that updating and promulgating issuances outside of the DPM would be sufficient to address the findings in the report.

In their comments DFS refers without explanation to "errors of fact that should be corrected." We agree that errors should always be corrected and that is one purpose for submitting drafts for comment. We sought clarification from DFS on April 25, 2018, and did not receive a response prior to publication. ODCA stands behind its findings and recommendations.

Appendix A

Letter from
Department of Forensic Sciences (DFS)
Oct. 2, 2017



October 2, 2017

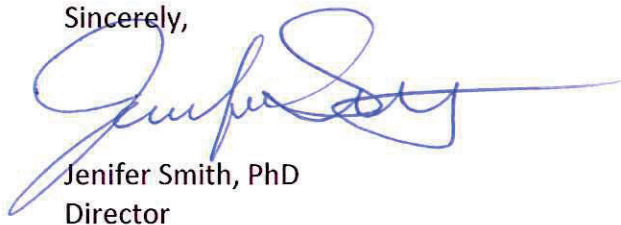
Kathleen Patterson, D.C. Auditor
Office of the District of Columbia Auditor
717 14th Street, NW, Suite 900
Washington, DC 20005

Dear Ms. Patterson,

I am writing in response to your audit of the Department's overtime for FY2014, FY2015 and FY2016, and subsequent staff level questions emailed to my Chief Operating Officer, Yi-Ru Chen, and her team over the past few months.

I have enclosed a summary of our findings, our review, and our recommendation for improvement. Please let me know if you have additional questions. Thank you.

Sincerely,



Jenifer Smith, PhD
Director

cc: Kevin Donahue, Deputy Mayor, Public Safety and Justice
Betsy Cavendish, General Counsel, Executive Office of the Mayor



The Department of Forensic Sciences (DFS) was contacted by the Office of the DC Auditor (ODCA) to review overtime policies, usage, and documentation between fiscal years 2014 to 2016. This provided an opportunity for DFS to review current policies and practices. The overall key findings are:

DFS FINDINGS:

1. The ODCA audit gave DFS an opportunity to address gaps in SharePoint and enhance user capabilities.

Information for this audit was provided to ODCA using the DFS Sharepoint process. DFS Sharepoint is an internal overtime policy and approval process flow, which complies with the District Personnel Manual requiring supervisor authorization. DFS retired the paper-based process and implemented DFS Sharepoint in March 2016. It is an online system using Microsoft SharePoint application for employees to request overtime and supervisors to approve or reject overtime. All DFS SharePoint approval flows are recorded in SharePoint to ease record management. Over the course of this audit, DFS team learned that some data could not be located in SharePoint. So, the DFS team utilized the following sources (internal and external) and databases to address specific questioned timeframes of individuals:

- Internal e-mail communications regarding the overtime in question
- DFS Laboratory Information Management System (LIMS)
- MPD Evidence Control-Branch Evidence Transfer Receipts
- DGS Authorized Building Entry Information

Overall, the review of overtime authorization requests to SharePoint made the audit process less burdensome than expected. DFS believes that overtime requests captured in SharePoint has been an innovative management tool, and may be applicable government-wide. DFS will continue to learn SharePoint's capabilities in order to advance the system to better capture requests and authorizations, and to generate reports for managers to track and manage overtime.

2. There was no evidence of any misappropriation of Overtime by any of the employees selected by ODCA.

DFS utilized data from the administrative databases to confirm responsible use of overtime by employees. Overtime authorizations not captured by the SharePoint Overtime Approval Flow were captured in e-mail with Supervisors. In other instances, overtime was justified by time stamps on evidence transfer receipts occurring past the usual end of an employee's tour of duty. Lastly, badge swipes in, and out, of the Consolidated Forensic Laboratory correlated with the time frames when overtime would have occurred. Based on the internal analysis conducted by DFS, we have confidence that overtime was utilized in an appropriate manner and aligned with the roles and responsibilities of the employees who were identified by ODCA.

Background

The Department of Forensic Sciences (DFS) opened for operation on October 1, 2012 with 72 FTEs and a smaller mission. Since opening, DFS has rapidly expanded its capability and capacity. The expansion was a result of a new Department leadership in June 2015 and management team that was brought in to support improvements to the agency. The increase in service requirement was immediate, as was the enhancement of resources. However, the hiring of new FTEs is a necessarily slower process and



could not be accomplished quickly. DFS is working down its vacancy rate to accommodate the increasing service capacity. In the meantime, DFS relies on overtime for existing, experienced employees to fill the gap in resource requirements. Currently, DFS has 221 authorized FTEs, of which 50.75 FTEs were added in FY16 and 57.75 FTEs permanently added in our budget in FY17.

Increases in DFS overtime usage is attributed to the following background: the Department's overtime budget in FY14 was estimated and developed as the Department stood up in late 2012, and did not account for the future growth of the Department's FTE count. In late January 2013, DFS received temporary funding and an additional 24 temporary FTEs for FY13 to hire civilian Crime Scene Scientists. The 24 temporary FTEs for FY13 were added to the DFS permanent budget in FY14. The FY15 overtime budget was the same budget as FY14, which was developed as the Department started in FY13 (the agency's first year in operation) and when there was 72 FTEs¹. The FY16 overtime budget was developed in FY14, the agency's second year of operation with 114 FTEs in place². In each of these years, the budget was developed a year prior when the future requirements were not well understood.

Summary of responses to ODCA Audit

On July 12, 2017, the ODCA's Overtime Audit Team met with DFS personnel. This meeting was scheduled to allow the Audit Team to examine in-person any records and documents of overtime requests. As is customary, the Audit Team did not inform DFS in advance whose records they wished to view. The Audit Team used data provided by Office of Pay and Retirement Services (OPRS) and identified 25 randomly selected OT earners from FY 2015 and FY2016. DFS used paper-based OT approval forms and an "in house" Microsoft SharePoint database to fulfill the request for information. Before the data pull, DFS provided a short 8 minute recorded webinar to explain to auditors how to use Microsoft SharePoint platform for requesting overtime. DFS implemented the on line approval approach on March 20, 2016.

Eighteen of the 25 overtime authorization requests forms/entries requested by ODCA were found during the first site visit by ODCA. In order to ensure that sensitive information (such as criminal case numbers, any names, and street addresses) was not released, all identifiable sensitive information was redacted from authorization forms before copies were provided to the ODCA. DFS requested the employee names and pay periods for the missing documents so that they could be reviewed by the respective DFS supervisors for overtime authorization via emails or other notes captured elsewhere. The ODCA Audit Team also requested overtime authorization documents for the top 5 overtime earners in FY2016. They requested overtime authorization documents for these individuals for pay periods 10, 12, 16, and 19.

Crime Scene Scientists and Central Evidence personnel represented the majority of overtime recipients, especially in FY16. The ODCA asked about crime scene field protocols during the audit. DFS does not detail crime scene responses or evidence transfer protocol verbatim in policy documents. Actions in the field can be unpredictable in terms of time spent on a crime scene or transferring hundreds of evidence items generated from a single crime scene. If the responsibility of one crime scene was transferred to multiple scientists, then the administrative burden of presenting the evidence in court would fall on

¹ Source: PeopleSoft.

² Source: PeopleSoft.



multiple scientists. If multiple scientists were required to appear in court, there would be a resource gap in the field on any given day court is held and DFS is required for testimony.

DFS instead requires all Crime Scene Scientists and Central Evidence personnel to adhere to an ethical standard and to pledge to uphold that standard. The decisions rests with the primary scientists as to whether they will close out a scene at which they are in attendance or transfer responsibility to a colleague. DFS believes scientists will make appropriate and justifiable decisions whether or not to take sole responsibility for the scene and be compensated for any overtime that may be incurred. The alternative would involve transferring the scene to another scientist and then later two scientists would be responsible for providing reports of examination and giving testimony in court.

Overtime Drivers

In FY15 and FY16 three drivers impacted overtime:

1. DNA testing was suspended and DFS outsourced cases to private laboratories. The suspension originated from an external audit of the Forensic Science Laboratory Division's Forensic Biology Unit (FBU), which led to the Mayor's decision to suspend the DNA analysis, and internal reviews of the Department for improvements. Under interim agency leadership, DFS increased its overtime activity to address numerous issues in the Forensic Biology Unit and compensate for the termination of "in house" DNA testing;
2. The backlog of Firearms and Fingerprint cases for analysis increased with overtime being required to provide additional expert capacity to address this; and,
3. Crime Scene Sciences expanded under the "Safer, Stronger DC" initiative. DFS received supplemental funding and an additional 50.75 FTEs as a result of a series of recommendations from internal reviews of the Department. CSS began responding to Part 1 Offenses which includes homicides, sexual assaults, robbery, and aggravated assault, i.e. crimes that invariably involve violence against the person. The expansion of Crime Scene Sciences occurred quicker than the deployment of resources.

Ultimately, the Department used its own vacancy savings to fund the overtime for these actions.

An overtime chart and FTE count is summarized below to explain the growth of the agency. The data for the table is sourced from the Chief Financial Officer's Operating Budget Book in order to maintain consistency in the points in time referenced for data collection.

Table 1: DFS Overtime Expenditures & FTE Counts

Fiscal Year	Overtime Allocation	Overtime Actuals	FTE Count
FY13	\$ 8,000.00	\$ 37,000.00	64
FY14	\$ 8,000.00	\$ 19,000.00	114
FY15	\$ 8,000.00	\$ 243,000.00	132
FY16	\$ 39,000.00	\$ 425,000.00	219
FY17 (YTD)	\$ 113,000.00	\$ 396,334.00	221
FY18	\$ 264,000.00		

Source: OCFO Budget Book

Increased Workload and Use of Resources

As previously described to the ODCA, crime scenes involving violence typically require more complex examination and are more time consuming for evidence collection. More staff hours are generally required to clear crime scenes involving violence than those that do not. The Metropolitan Police Department's (MPD) Crime Scene Investigation Unit (CSID) handled the majority of scenes involving violent crimes. In July, 2016 the Crime Scene Sciences Unit of the Crime Scene Sciences Division merged with CSID.

The civilianization of crime scene response was a priority of the Bowser Administration. As a part of the "Safer, Stronger DC" initiative DFS would deploy scientists to collect evidence at crime scenes, while MPD would terminate their CSID program and redirect all sworn officers to core policing duties. This shift in responsibility increased DFS resource requirements, particularly overtime. At the same time, DFS has been hiring crime scene scientists to increase its capacity in this area. In addition, CSSU gains the associated responsibilities of appearing in court to submit subpoenaed evidence they collected and to provide expert testimony. DFS will comply with collective bargaining agreements and compensate scientists accordingly for their time and efforts.

The expansion of crime scene services has led to an increase in the number of requests for Forensic Science Laboratory services.

Table 2: Workload Measure; Crime Scenes Processed

Fiscal Year	CSS Scenes Processed
FY14	215
FY15	1,444
FY16	3,048
FY17 (As of 7/31/17)	2,913

DFS Vacancy Rate

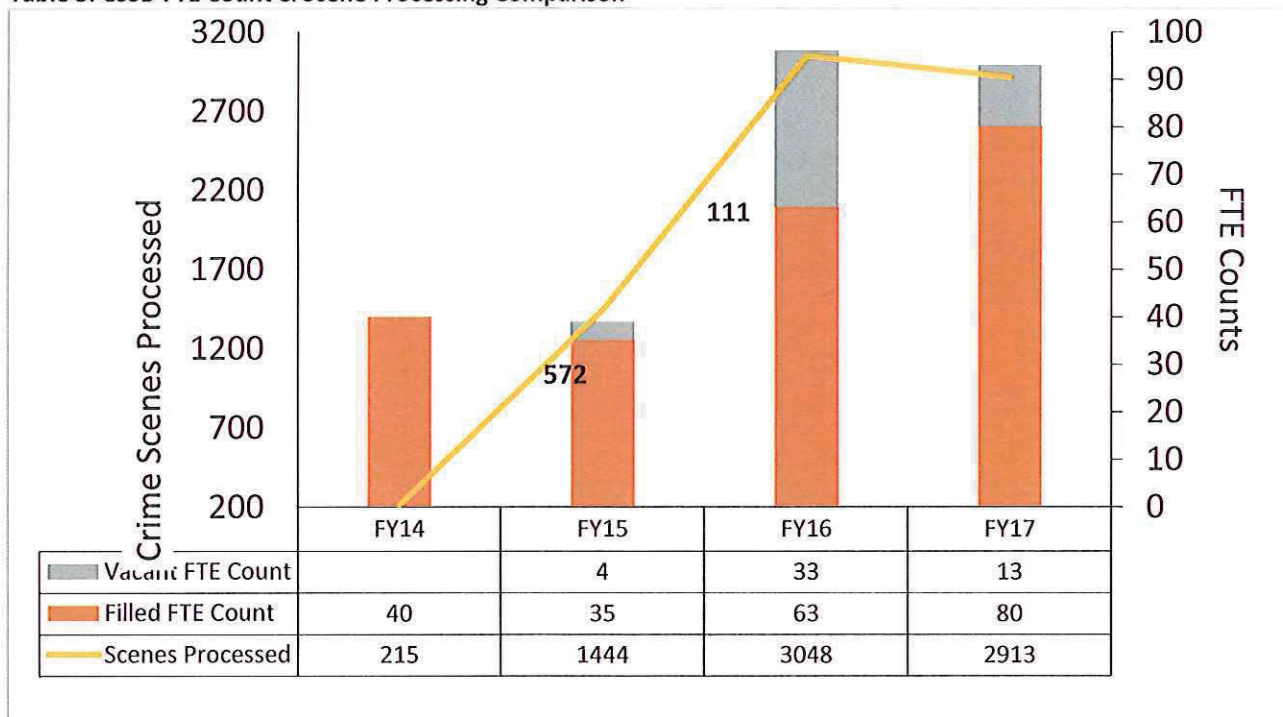
The DFS vacancy rate experienced a steep incline in FY2016. On September 30, 2015, the vacancy rate was 14 percent. The overall FTE count was 140 at the end of FY15, and 19 of those FTEs were vacant. By November 8, 2016 the vacancy rate was 28 percent. The overall FTE count was 219 and 60 of those FTEs were vacant. While the overall number of FTEs increased, the vacancy rate has not dipped below 20 percent since September 2015.

More specifically, Crime Scene Sciences Division (CSS) experienced the greatest impact to FTE resources during the aforementioned time period. Crime Scene Sciences Division includes the Crime Scene Sciences Unit and the Central Evidence Unit. In September 2015, CSSD had 39 FTEs overall, 4 FTEs were vacant, a 10 percent vacancy rate. By November 2016, CSSD had 96 FTEs overall, 33 FTEs were vacant, a 34 percent vacancy rate. Simultaneously, the number of crime scenes processed increased over 200

percent between the end of FY15 and the end of FY16. At the end of FY15 1,444 crime scenes were processed, and by the end of end of FY16 3,048 crime scenes were processed.

The annual average of crime scenes processed per FTE was 41 scenes in September 2015, the average accounts for the 10 percent vacancy rate at the time. In November 2016, the annual average of crime scenes processed per FTE was 49 scenes in November 2016, the average accounts for the 34 percent vacancy rate in CSSD. While resources increased, DFS needed on average 3 months to fill new vacant positions. As we actively worked to fill vacancies, CSSD continued to respond to increases in requests for crime scene processing between FY2015 and FY2016.

Table 3: CSSD FTE Count & Scene Processing Comparison



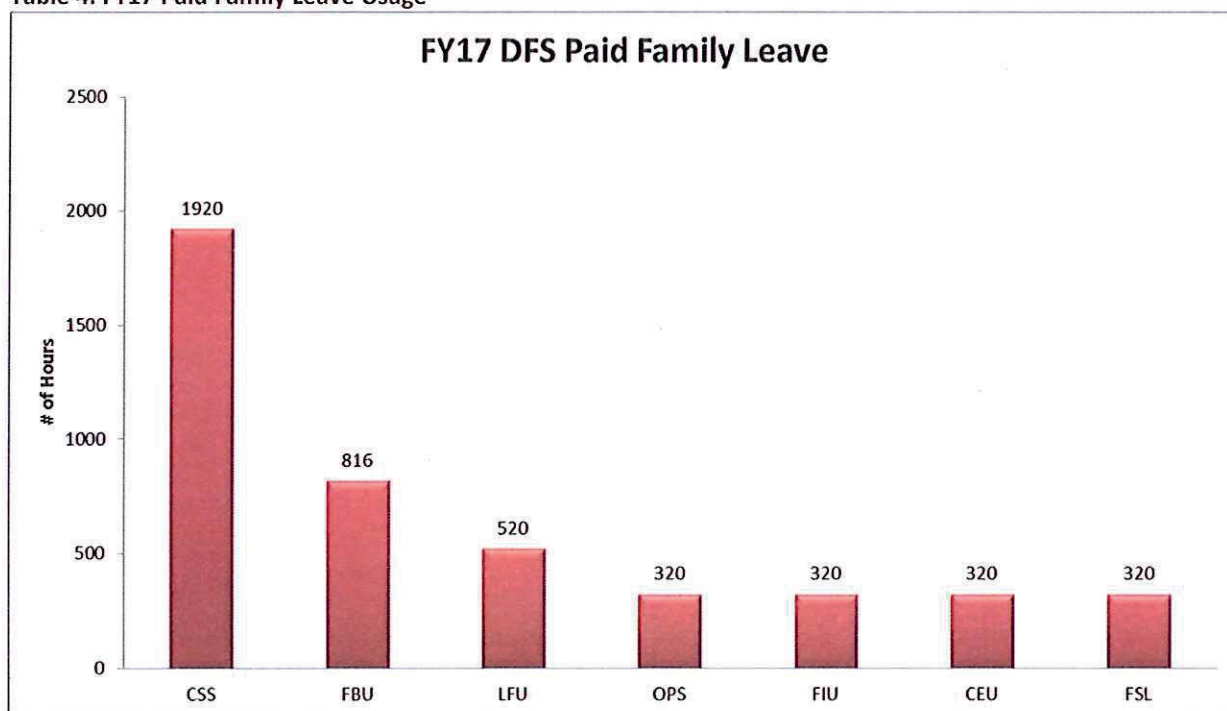
*FY17 data as of 6/30/2017

As noted earlier, DFS was given an opportunity to hire additional temporary crime scene scientists in FY16 with Supplemental funds. However, even as we filled these positions, crime scene scientists needed to undergo a rigorous training program before they could be deployed. Overtime did not decrease as a result of filling vacancies. The DFS Training and Quality Assurance Unit established the in-house CSSU Training Academy and the Field Training and Evaluation Program (FTEP) for new entry level crime scene scientists. Before being assigned to teams for deployment, DFS requires new crime scene scientists to undergo this program. For entry level crime scene scientists, the Training Academy takes up to 4 months, and then an additional 4 weeks for FTEP. One training academy cohort began March 2016, within the overtime audit scope.

DFS anticipates a shift in overtime pressures in the future. We are seeing an upward trend of paid family leave (PFL) as we expand our multi-generational workforce. This upward trend will affect our service response as we will likely need to ensure staffing resources are maintained. DFS reviewed PFL

usage in FY17 (YTD), and CSSD was already compensated for 1,920 PFL hours. DFS will continue to track PFL and correlate overtime usage based on spikes of PFL usage throughout the fiscal year.

Table 4: FY17 Paid Family Leave Usage



Crime Scene Responsibility

On several occasions the ODCA asked DFS to provide documentation of policies regarding CSS response protocols. It was inferred that it could appear that Crime Scenes Scientists were operating without guidance and could be accused making independent and possibly arbitrary decisions in the conduct of their work that would lead to the payment of overtime.

As is the generally accepted practice in the field of Crime Scenes Sciences, it is expected that Crime Scenes Scientists will attend crime scenes until the end of their shift. Supervisors and crime scene scientists are required to review and sign the "Crime Scene Management Expectations" and "Crime Scene Ethics and Values Statements" to assure professional behavior at a crime scene is well-defined and agreed upon. This establishes that while time does not stop, evidence will degrade, dissolve, or change with time. Therefore, the scientist's role is to preserve evidence as soon as possible for analysis.

The accepted best practice when Crime Scenes Scientists attend a crime scene is to see the examination through to its conclusion. If a scientist attends a scene near the end of their shift, it is possible that the examination will not conclude before the nominal end of the shift. It is expected, but not mandatory, that the scientist will complete the examination before closing the scene, then return to the office to log evidence, complete the report and submit for review. If they respond to a dispatch before the end of



their shift, even if it is an hour before the end of shift, then the scientist is compensated for overtime beyond their shift in compliance with their collective bargaining agreement (CBA).

The alternative would be to handover to another scientist who has just commenced their shift. This presents two issues: 1) the availability of an alternative scientist; and, 2) the significant risk to the efficiency and efficacy of the handover process including understanding the circumstances from the investigating police officer (who has probably departed), knowing what the previous Crime Scenes Scientist has already completed, and forming opinions of the scene. Further, when the matter goes to court, it is likely that all Crime Scenes Scientists who attended the scene would be required to write reports and attend court if required. This will have a downstream impact on resources and will be likely to incur additional overtime costs, especially as the scientists are most likely to be called to court at a time they are not scheduled to be on shift.

The practice described is not explicit in crime scene response policy, but is well understood in the Crimes Scenes field, the Crime Scene Scientist is to be the single case manager. The practice of only having one primary scientist assigned to a scene assures knowledge of what, how, and why certain evidence is collected when a scientist testifies in court.

Gaps in the SharePoint Overtime Approval Flow

Internally, the audit helped DFS identify gaps in the SharePoint Overtime Authorization Request Approval Flow. DFS will address those gaps to provide a more robust and transparent management process that will, consequently, better facilitate the audit process in the future. The gaps in the SharePoint overtime process relate to the application's technical development. Specifically:

1. Approval flows may be too burdensome and consequently do not correlate with other existing time approvals.
2. The approval processes in SharePoint does not have a trigger to check PeopleSoft at the end of each pay period.
3. Assessments of overtime usage are not provided in an interpretable format.
4. Data points related to activities performed and time of occurrence are missing.
5. Like any program utilizing local funds, DFS needs to conduct reviews of SharePoint to assure good management practice.
6. DFS internal administrators have been using the SharePoint software without official training.

DFS Identified Recommendations

1. **Identify Improvements in SharePoint for End Users.** Create a smoother approval flow with fewer steps so that end users can easily enter data as needed throughout the pay period. Since PeopleSoft is the official government accounting time record, PeopleSoft must always reflect the data in SharePoint. It would be practical solution to mirror PeopleSoft time approvals in SharePoint.
2. **Provide SharePoint OT reports for Division Directors.** Division Directors will maintain awareness of overtime approvals and usage via a proposed analysis report through SharePoint and/or a usage dashboard feeding overtime metrics to the directors and managers of DFS. This will allow Division Directors to receive the pertinent data necessary to track valuable resources but not be required to make routine approvals in the Sharepoint system, mirroring Peoplesoft approval levels.



3. **Conduct internal reviews.** DFS Performance Management Analysts will conduct internal comparative reviews of the SharePoint Overtime Authorization Request Database and Office of Personnel and Revenue Services (OPRS) overtime data from PeopleSoft.
4. **Identify overtime codes.** DFS anticipates certain overtime activities will require granular and accurate tracking methods as divisions like CSSD continue to grow and evolve their mission. OPRS may be able to offer time codes specific to certain activities. For example, court related overtime may have a specific time code designation in PeopleSoft. This will require further discussion with OPRS.

The Department has begun to take steps in our recommendations for improvements. As of the end of September, three of the DFS Performance Management team members completed “Power-End User” SharePoint training provided by the ONLC Training Center. It is anticipated the training will assist the DFS Performance Management Team in identifying and developing solutions and creating easier data entry for overtime authorization requests.

DFS anticipates working closely with Office of the Chief Technology Officer who manages the SharePoint program to assist in refining a seamless, cleaner data entry process, and a more effective approval flow. SharePoint has additional analyses and other capabilities that DFS does not currently use. It is our intention to learn, understand and maximize the full capability of innovative management tools to support managers and employees, and to ensure that we are appropriately, efficiently, and effectively utilizing our budget and resources at DFS.

Appendix B

DCHR Issuance 11-88 Overtime Approval Form

OVERTIME REQUEST

DISTRICT OF COLUMBIA GOVERNMENT REQUEST FOR AUTHORIZATION OF OVERTIME WORK

Employee Name: Enter Employee Name

FLSA Status Code: Select FLSA Code

Position Title: Enter Position Title

Grade/Step: Enter Grade/Step

Date	Start Time	End Time	Total Hours	Type of Time*
Select Date	Enter Start Time	Enter End Time	Enter OT Hours	Select Type
Select Date	Enter Start Time	Enter End Time	Enter OT Hours	Select Type
Select Date	Enter Start Time	Enter End Time	Enter OT Hours	Select Type
Select Date	Enter Start Time	Enter End Time	Enter OT Hours	Select Type
Select Date	Enter Start Time	Enter End Time	Enter OT Hours	Select Type
Select Date	Enter Start Time	Enter End Time	Enter OT Hours	Select Type
Select Date	Enter Start Time	Enter End Time	Enter OT Hours	Select Type
Select Date	Enter Start Time	Enter End Time	Enter OT Hours	Select Type

Paid FLSA-Overtime=Overtime for Non-Exempt Employees; **Paid OT**= Overtime for Exempt Employees; **Comp Time**=Compensatory Time for Non-Exempt Employees; *ETO= Exempt Time Off.

Use the space below to describe the nature of work and explain why it cannot be accomplished during work hours:

Enter Explanation

APPROVAL

Supervisor/Manager/Associate Director (Designee)

Date

Agency Director (Designee)

Date

DCSF No. 11B-12 (10/16)

District Overtime Tops \$108 Million; Better Management and Additional Staff Could Reduce Costs

May 22, 2018

Audit Team

Ed Pound, Audit Supervisor
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About ODCA

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations that improve the effectiveness, efficiency, and accountability of the District government.

To fulfill our mission, we conduct performance audits, non-audit reviews, and revenue certifications. The residents of the District of Columbia are one of our primary customers and we strive to keep the residents of the District of Columbia informed on how their government is operating and how their tax money is being spent.

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