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Office of the City Auditor

Audit Report

**AUDIT OF DEPARTMENT OF DALLAS FIRE-RESCUE
OVERTIME FOR UNIFORM PERSONNEL**

(Report No. A12-001)

November 11, 2011

City Auditor

Craig D. Kinton

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Executive Summary

The Department of Dallas Fire-Rescue (DFR) reduced Emergency Operations Bureau, which includes Fire Operations and Emergency Medical Services (EMS), uniform overtime (overtime) expenditures by \$3.8 million from Fiscal Year (FY) 2008 to FY 2010 by increasing the number of firefighters. By hiring additional firefighters to cover personnel shortages caused by unscheduled absences due to sick leave, injury leave, military leave, jury duty, etc., DFR and the City of Dallas (City) could have saved an additional \$2.8 million to \$4.7 million (estimated) in overtime expenditures and pension contributions during that same time period. The DFR submitted a FY 2012 budget proposal to hire an additional 200 firefighters which would virtually eliminate overtime costs due to unscheduled absences. (Note: Hiring new firefighters may not immediately reduce overtime costs due to the time needed to recruit and train new firefighters).

DFR Overtime Expenditures in FY 2008 and FY 2010

Fiscal Year	DFR Overtime Expenditures (Actual)* millions	Number of Firefighters (Average)
2008	\$ 10.7	1,405
2010	6.9	1,506
Difference	\$ 3.8	101

Source: Lawson Payroll Data

* Excludes scheduled overtime and EMS Peak Demand overtime

Our review of 1,054,122 DFR Internal Document System (IDS) timekeeping records and 4,961,232 DFR Lawson payroll system records from FY 2006 through FY 2010 showed that DFR overtime complies with State statutes. Payroll processing controls, however, are not adequate to ensure that amounts paid to DFR employees are supported by timekeeping records and properly approved.

In addition, an analysis of FY 2006 through FY 2010 payroll records showed 607 instances where DFR uniform employees used more than the 360 hours of paid sick leave per year allowed by the City's Personnel Rules. Section 34-22 (c) *Sworn Employees' Sick Leave Eligibility* of the City's Personnel Rules limiting paid sick leave to 360 hours per year does not align with the current City practice regarding the number of paid sick leave hours a firefighter may take in a calendar year. In practice, the number of paid sick leave hours a firefighter may take is only limited by the firefighter's accrued number of hours of sick time.

We recommend:

- The Fire Chief annually determine the optimal number of firefighters needed to maintain daily staffing without using overtime to cover attrition,

**An Audit Report on –
Department of Dallas Fire-Rescue Overtime for Uniform Personnel**

- scheduled, and unscheduled leave, including the comparison of total cost of hiring additional firefighters to the total cost of overtime.
- We recommend the Fire Chief, in cooperation with the City Controller, the Director of Human Resources, and the Department of Communication and Information Services (CIS), improve payroll processing controls and operational efficiencies of the DFR time and attendance system and the Lawson payroll processes to ensure:
 - Payroll records are supported by time and attendance records.
 - Payroll records are verified against time and attendance records to detect improper or incorrect payments.
 - Payroll corrections are approved and adequate support retained.
 - Manual adjustments are minimized.
 - The Fire Chief improve payroll processing controls by requiring Fire Dispatch personnel to authorize and record Temporary Assignment Pay (TAP) in employees' timesheets.
 - The City Controller and the Director of Human Resources ensure that documents approving payroll corrections be retained and easily retrievable.
 - The Director of the Department of Human Resources in consultation with the City Attorney review and update Section 34-22 (c), *Sworn Employees' Sick Leave Eligibility*, of the Dallas Personnel Rules to reflect the current City practice.

The objective of the audit was to evaluate management controls over DFR overtime. The scope of the audit included overtime policies, procedures, practices, and transactions from FY 2006 through FY 2010; however, certain other matters, procedures, and transactions occurring outside that period may have been reviewed to understand and verify information related to the audit period. Data analysis of overtime showed that the major cause of DFR overtime is due to daily staffing shortages at the Emergency Operations Bureau. As a result, the focus of this report is Emergency Operations Bureau overtime.

Management's response to this report is included as Appendix III.

Audit Results

Overall Conclusions

The Department of Dallas Fire-Rescue (DFR) reduced uniform overtime (overtime) expenditures for Emergency Operations Bureau which includes Fire Operations and Emergency Medical Services (EMS) by \$3.8 million from Fiscal Year (FY) 2008 to FY 2010 by increasing the number of firefighters. By hiring additional firefighters to cover personnel shortages caused by unscheduled absences due to sick leave, injury leave, military leave, jury duty, etc., the DFR and the City of Dallas (City) could have saved an additional \$2.8 million to \$4.7 million (estimated) in overtime expenditures and pension contributions during that same time period. The DFR submitted a FY 2012 budget proposal to hire 200 firefighters which would virtually eliminate overtime costs due to unscheduled absences. In addition, payroll processing controls are not adequate and City Personnel Rules need updating.

Department of Dallas Fire-Rescue Staffing Did Not Cover Unscheduled Leave

For FY 2008 through FY 2010, DFR did not hire a sufficient number of firefighters to man all vehicles on every shift without resorting to overtime. When Emergency Operations Bureau personnel used unscheduled leave, DFR paid existing firefighters overtime to cover the personnel shortages. These overtime expenditures cost the City \$2.8 million to \$4.7 million (estimated) more than the City would have paid to hire additional firefighters. (See Table I below).

Table I

Estimated Increased Expenditures Resulting from the Use of Overtime Rather Than Hiring Additional Firefighters

	Fiscal Years		
	2008	2009	2010
Estimated Number of Additional Firefighters Needed to Minimize Personnel Shortages due to Unscheduled Leave	83	42	40
Actual Overtime Expenditures to Cover Unscheduled Leave	\$ 10,588,627	\$ 5,630,055	\$ 5,474,921
Estimated Cost of Covering Unscheduled Leave with Additional Firefighters*	5,892,905	2,842,536	2,736,991
Potential Overtime Savings	\$ 4,695,722	\$ 2,787,519	\$ 2,737,930

Note: *Based on average pay rates and unscheduled leave in FY 2008, FY 2009, and FY 2010 respectively.

Source: DFR and Lawson payroll data

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A comparison of estimated hiring expenditures versus actual overtime expenditures incurred from FY 2008 through FY 2010 showed that hiring additional firefighters would have been more cost effective than using overtime. For example, if the City hired a new firefighter, this firefighter would within a fiscal year be paid for 2,808 hours at an estimated annual cost of \$69,555. Paying overtime to an existing firefighter for 2,808 hours would cost the City an estimated \$136,000. (See Table II below).

Table II

**Estimated Average Savings
Analysis of Hiring One Additional Firefighter
versus Paying Overtime to an Existing Firefighter**

Assumptions:	
• Scheduled FY Hours per Firefighter	2,808
• Unscheduled Leave Hours Covered by Overtime per Firefighter (FY 2010 Average)	74
• Straight Pay Rate for a New Firefighter (FY 2010 Average)	\$ 14.84
• Overtime Pay Rate (FY 2010 Average)	\$ 37.99
<hr/>	
Estimated Annual Employment Expenditures for a New Firefighter:	
• Annual Straight Pay	\$ 41,307
• Annual Overtime Pay due to New Firefighter’s Unscheduled Leave and Scheduled Overtime	4,258
• Uniform and other equipment	3,700
• Paramedic Training	2,667
• Annual Health Insurance	5,092
• Annual City Contribution to the Dallas Police and Fire Pension Plan	12,530
Total Estimated Annual Expenditures for a New Firefighter Scheduled to Work 2,808 Hours	69,554
Total Estimated Annual Expenditures to Cover 2,808 hours of Unscheduled Leave with Overtime Pay to Existing Firefighters	135,999
Estimated Average Savings	\$ 66,445

Note: Calculated amounts may differ due to rounding.

Source: Auditor analysis based on DFR and Lawson payroll system data

In addition to ensuring adequate staffing to accomplish the DFR’s mission of providing citizens with fire suppression and protection, emergency rescue capabilities, and emergency medical first responder services, DFR’s staffing approach should be cost efficient.

Recommendation I

We recommend the Fire Chief annually determine the optimal number of firefighters needed to maintain daily staffing without using overtime to cover attrition, scheduled, and unscheduled leave. The annual review should include the comparison of total cost of hiring additional firefighters, including the time it takes to recruit and fully train new firefighters, and the total cost of overtime.

Please see Appendix III for management's response to the recommendation.

Payroll Processing Controls Are Not Adequate

Payroll processing controls are not adequate to ensure that amounts paid to Dallas Emergency Operations Bureau employees are supported by time and attendance records and properly approved. An analysis of 4,961,232 DFR FY 2006 through FY 2010 Lawson payroll system records showed that 13,492 records were not supported by the DFR primary time and attendance data maintained in the DFR Internal Document System (IDS).

In addition, some DFR time and attendance corrections were processed directly in the City's Lawson payroll system without adequate supporting documentation that DFR approved the corrections. For a random sample of 39 DFR FY 2010 payroll corrections, the City Controller's Office (CCO) and the Department of Human Resources (HR) could not locate documentary support showing DFR approved the corrections for 20 of 39, or 51 percent, of the payroll corrections sampled. As noted in the textbox, eight of the 39 sampled items were corrections made due to insufficient leave balances. The CCO does not require support for payroll corrections resulting from insufficient leave balances. (Note: The CCO could not locate the support for 10 of 19, or 53 percent, of the sampled corrections, and HR could not locate the support for two of 20, or 10 percent, of the sampled corrections).

**Payroll Corrections in the
Random Sample
Were Due to Adjustments
For the Following Categories:**

- Insufficient leave balances – 8 of 39 (21 percent)
- Increased hours for a prior period – 4 of 39 (10 percent)
- Limited duty assignments – 12 of 39 (31 percent)
- Working outside of normal assignment – 6 of 39 (15 percent)
- Unknown – 9 of 39 (23 percent)

Source: FY 2010 sample of payroll corrections

Further analysis showed that there are a variety of reasons why these Lawson payroll system records were not supported by the IDS timekeeping data. Specifically:

- The DFR does not verify payroll records against time and attendance records. As a result, there is an increased risk that improper or incorrect payments will not be timely detected and corrected.
- The IDS does not include automated edit checks that verify an employee's leave balances before the time and attendance entry is accepted. As a result, when an employee's leave balances are not sufficient to cover entered leave, the CCO must make a correcting entry to ensure the employee has sufficient leave balances in another leave category to cover the leave time taken.

- Time and attendance corrections made in IDS do not void or mark the original timekeeping entry as incorrect. As a result, IDS contains 31,067 timekeeping entries (FY 2006 through FY 2010) with no match in the Lawson payroll system.
- Time and attendance corrections performed in IDS are not electronically uploaded to the Lawson payroll system. Instead, the correcting entries are made manually by either CCO or HR. (Note: If the correcting entry is made prior to the payroll date, HR enters the correction. If the correcting entry is made subsequent to the payroll date [prior period], CCO makes the correcting entry).
- Lawson payroll system prior period correcting entries do not reflect the actual number of hours worked. Instead, a net adjustment is made. For example, if a firefighter reported 10 hours of overtime and subsequently determined he/she actually worked 11 hours, IDS would show 11 hours; however, the Lawson payroll system would only show the additional one hour that had not been previously entered.
- Time and attendance corrections performed by CCO and HR are not documented in IDS. As a result, the timekeeping entries in IDS do not support the amounts in the Lawson payroll system.

In addition, the DFR Fire Dispatch does not document the number of hours for which uniform employees performing the duties of a higher ranking employee receive temporary assignment pay (TAP). As a result, there is no record that TAP payments to Fire Dispatch personnel have been authorized or approved.

Payroll records should be supported by timekeeping documents or electronic data to enable management to verify that hours worked and leave time reported are accurate and have been approved by a supervisor. Automated time and attendance systems should increase operational efficiencies by providing data integrity controls, such as edit checks and procedures to void incorrect entries. These automated systems should also reduce the need for manual intervention to record time and attendance correcting entries into the Lawson payroll system.

Recommendation II

We recommend the Fire Chief, in cooperation with the City Controller, the Director of Human Resources, and the Department of Communication and Information Services (CIS), improve payroll processing controls and operational efficiencies of the DFR time and attendance system and the Lawson payroll processes to ensure:

- Payroll records are supported by time and attendance records.
- Payroll records are verified against time and attendance records to detect improper or incorrect payments.
- Payroll corrections are approved and adequate support retained.
- Manual adjustments are minimized.

Recommendation III

We recommend the Fire Chief require Fire Dispatch personnel authorize and record TAP pay in employees' timesheets.

Recommendation IV

We recommend the City Controller and the Director of Human Resources ensure that documents approving payroll corrections be retained and easily retrievable.

Please see Appendix III for management's response to the recommendations.

City Personnel Rules Need Updating

Analysis of FY 2006 through FY 2010 payroll records shows 607 instances where DFR uniform employees used more hours of paid sick leave per year than allowed by the City's Personnel Rules.

Section 34-22 (c) *Sworn Employees' Sick Leave Eligibility* of the City's Personnel Rules does not align with current City practice. Section 34-22 (c) states:

"A sworn employee of the police or fire department may take 30 sick leave days each calendar year. This amount shall not exceed 360 hours for a sworn employee in the emergency response bureau of the fire department and 240 hours for every other sworn employee of the police or fire department."

In practice, however, the number of paid sick leave hours a firefighter may take is only limited by the firefighter's accrued number of hours of sick time. The DFR does not track or limit the use of paid sick leave by its employees. The City's personnel rules should reflect current City practice.

Recommendation V

We recommend the Director of the Department of Human Resources in consultation with the City Attorney review and update Section 34-22 (c), *Sworn Employees' Sick Leave Eligibility*, of the Dallas Personnel Rules to reflect the current City practice.

Please see Appendix III for management's response to the recommendation.

Appendix I

Background, Objective, Scope and Methodology

Background

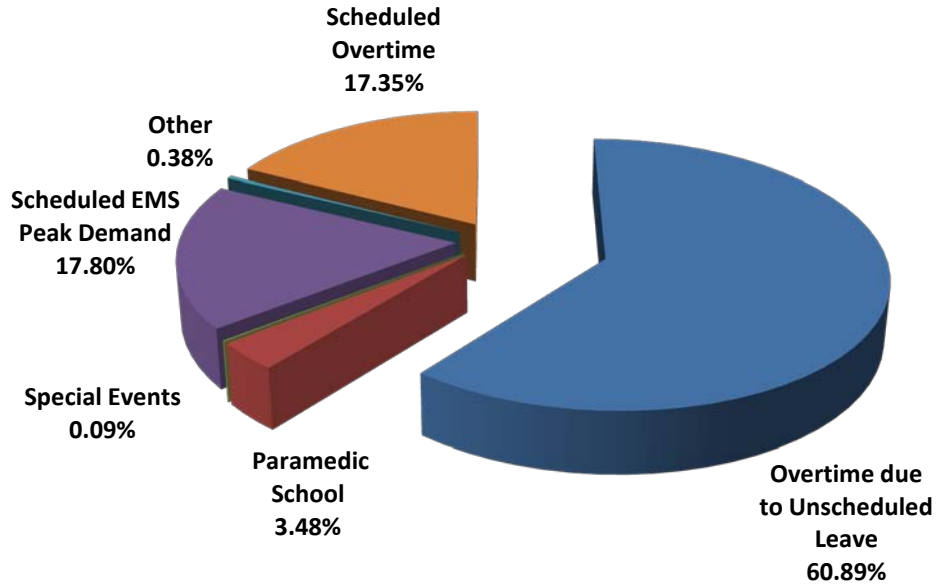
Emergency Operations Bureau which includes Fire Operations and Emergency Medical Services (EMS) personnel working at 56 fire stations incur the majority of the Department of Dallas Fire Rescue (DFR) overtime, which is composed of three major categories:

- Scheduled Overtime – According to DFR’s current schedule, firefighters working regular shifts are scheduled to work four hours of overtime every 28-day pay cycle¹. These firefighters work every third day for a total of 117 shifts of 24-hour length or a total of 2,808 hours a year. A Dallas firefighter’s regular schedule consists of 9 shifts, or 216 hours, to 10 shifts, or 240 hours, per 28-day pay cycle. To minimize the accumulation of scheduled overtime, DFR requires firefighters to take a paid day off (Kelly Day) instead of working the tenth shift.
- Scheduled EMS Peak Demand Overtime – 18 to 22 DFR paramedics are scheduled to work overtime during “peak demand” hours each day when there is a need for additional ambulances to meet the increased volume of calls for service.
- Overtime Due to Unscheduled Leave – Personnel callbacks to cover absences due to unscheduled leave (e.g. sick leave). (See Chart I on the next page).

¹ Texas Local Government Code Chapter 142, *Assistance, Benefits, and Working Conditions of Municipal Officers and Employees*, Section 142.0015 specifies that firefighters get paid time and one-half for every hour worked in excess of 212 hours in a 28-day pay cycle.

Chart I

DFR Overtime Hours by Category – FY 2006 – FY 2010

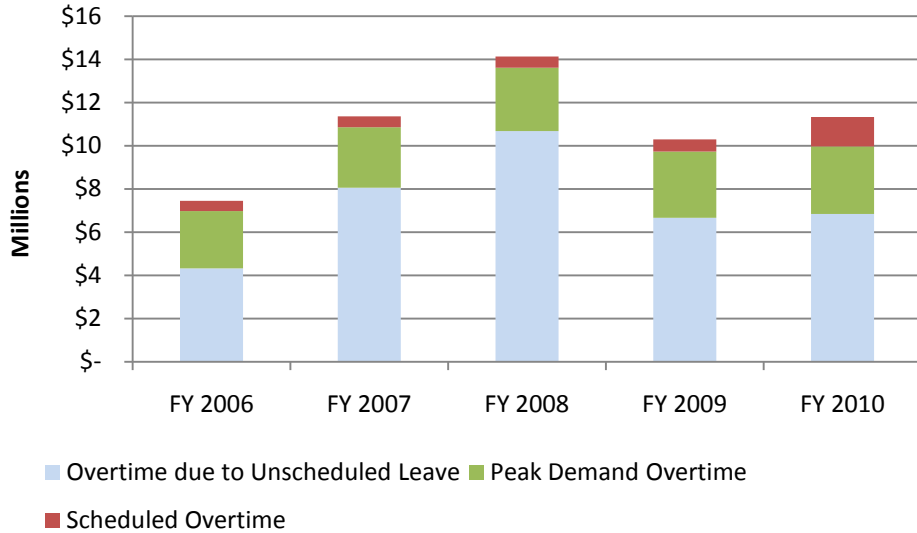


Source: IDS and Lawson data

The DFR uniform overtime (overtime) expenditures peaked in Fiscal Year (FY) 2008 at \$14.1 million. In FY 2010, DFR spent \$11.3 million on overtime (including scheduled overtime and EMS Peak Demand overtime). The FY 2010 overtime was greater than the FY 2009 overtime levels primarily due to a legislative change to Texas Local Government Code (TLGC), Chapter 142, *Assistance, Benefits, and Working Conditions of Municipal Officers and Employees*, Section 142.0015, which broadened the definition of overtime eligible hours for DFR personnel. (See Chart II on the next page).

Chart II

DFR Overtime Expenditures – FY 2006 – FY 2010

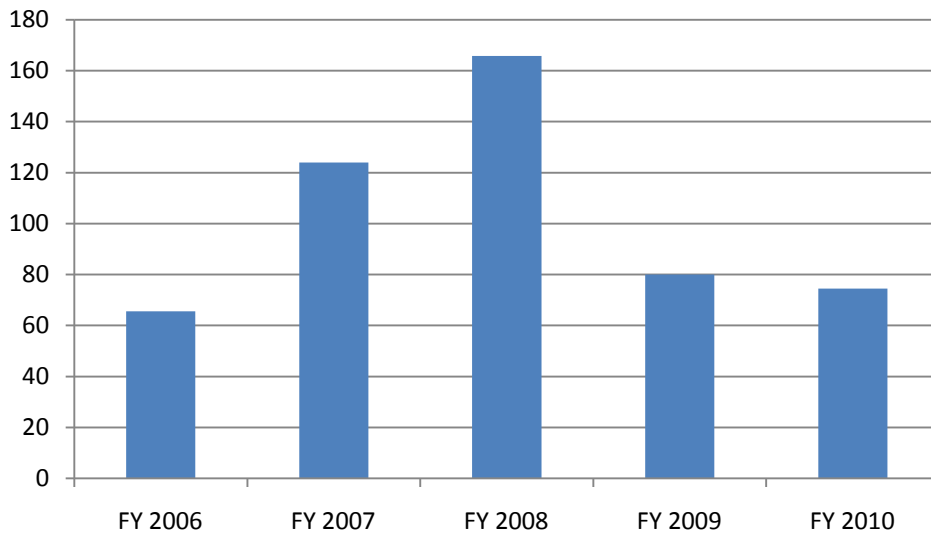


Source: Lawson payroll system data

Excluding scheduled and peak demand overtime, DFR’s hiring effort in FY 2009 and FY 2010 resulted in a sizeable decrease of overtime hours per uniform employee. (See Chart III below).

Chart III

Average Unscheduled Overtime Hours per Employee – FY 2006 – FY 2010



Source: Lawson payroll system data

Objective, Scope and Methodology

The objective of the audit was to evaluate management controls over DFR overtime. The scope of the audit included overtime policies, procedures, practices, and transactions from FY 2006 through FY 2010; however, certain other matters, procedures, and transactions occurring outside that period may have been reviewed to understand and verify information related to the audit period. Data analysis of overtime showed that overtime due to daily staffing shortages at the Emergency Operations Bureau is the major cause of overtime at DFR. As a result, the focus of this report is Emergency Operations Bureau overtime.

We conducted this audit under the authority of the City Charter, Chapter IX, Section 3 and in accordance with the Fiscal Year 2010 Audit Plan approved by the City Council. This performance audit was conducted in accordance with generally accepted government auditing standards. 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

To achieve the audit objective, we performed the following procedures:

- Reviewed and analyzed State statutes regarding overtime
- Reviewed and analyzed City and DFR policies and procedures for overtime
- Reviewed a sample of Fire Dispatch timesheets
- Interviewed DFR management and staff regarding overtime practices
- Analyzed 1,054,122 DFR Internal Document System (IDS) timekeeping records
- Analyzed 4,961,232 DFR Lawson payroll system records
- Reviewed a random sample of employees' timesheets
- Reviewed a random sample of Lawson payroll system corrections

Appendix II

Major Contributors to This Report

Carol A. Smith, CPA, CIA, CFE – Assistant City Auditor
Anatoli V. Douditski, CIA – Project Manager
Theresa Hampden, CPA – Quality Control Manager

Management's Response

Memorandum

RECEIVED

NOV 01 2011

City Auditor's Office



DATE: November 1, 2011

TO: Craig D. Kinton, City Auditor

SUBJECT: Response to Audit Report:
Audit of Department of Dallas Fire-Rescue Overtime for Uniform Personnel

Our responses to the audit report recommendations are as follows:

Recommendation 1:

We recommend the Fire Chief annually determine the optimal number of total firefighters needed to maintain daily staffing without using overtime to cover attrition, scheduled, and unscheduled leave. The annual review should include the comparison of total cost of hiring additional firefighters and the total cost of overtime.

Management Response / Corrective Action Plan

Agree Disagree

Dallas Fire-Rescue (DFR) has always considered the optimal number of total firefighters needed to maintain daily staffing without using overtime to cover attrition, scheduled, and unscheduled leave. Beginning with the preparation of the FY 2011-12 budget, DFR formalized the process, and presented the information to the City Manager's Office. As a result, 200 additional recruits will be hired in the coming fiscal year. Moving forward, the formalized process will consist of a thorough analysis of the number of personnel available, current leave trends, and anticipated attrition. Using the analysis, DFR will present the information to the City Manager's Office during budget preparation to ensure that the impact of hiring additional recruits is considered prior to submission of the proposed budget to the City Council.

Implementation Date

April 2011

Responsible Manager

Assistant Director, Financial Services Bureau

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Department of Dallas Fire-Rescue Overtime for Uniform Personnel**

Recommendation II:

We recommend the Fire Chief, in cooperation with the City Controller, the Director of Human Resources, and the Department of Communication and Information Services (CIS), improve payroll processing controls and operational efficiencies of the DFR time and attendance system and the Lawson payroll processes to ensure:

- Payroll records are supported by time and attendance records
- Payroll records are verified against time and attendance records to detect improper or incorrect payments
- Payroll corrections are approved and adequate support retained
- Manual adjustments are minimized

Management Response / Corrective Action Plan

Agree Disagree

The (Internal Document System) IDS was designed as a system to report leave exceptions in the Emergency Response Bureau of DFR. As such, when adjustments are needed, they must be done manually. To minimize manual adjustments and verify payroll records against time and attendance records, Human Resources could generate a report at the end of the payroll cycle detailing the exception entries to ensure entries were imported in Lawson correctly. Generation of such a report could assist DFR, Human Resources, and the City Controller's Office with identification of incorrect entries. However, because Lawson cannot process a current pay period and corrections from a prior pay period concurrently, time and attendance corrections should continue to be handled as a manual process to ensure Payroll Specialists avoid duplicate corrections.

Additionally, members are required to ensure that reporting of their leave is maintained and correctly reported in Lawson. To ensure leave is accurately recorded, supervisors will review and retain payroll records as required. In conjunction with the report previously noted, this should further minimize incorrect entries. Exploration of a new payroll interface for DFR with enhanced capabilities could also prove an effective avenue for improving controls in this area.

Implementation Date

January 2012

Responsible Manager

Assistant Chief, Homeland Security Bureau

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Department of Dallas Fire-Rescue Overtime for Uniform Personnel**

Recommendation III:

We recommend the Fire Chief require Dispatch Bureau personnel to record and authorize TAP pay in employees' timesheets.

Management Response / Corrective Action Plan

Agree Disagree

To ensure that payroll records match what is documented on the timesheets of personnel in Fire Dispatch, members will now be required to annotate on their timesheet when a temporary assignment is worked for a given shift. The information will be reviewed by the member's supervisor, and authorized by the Fire Dispatch Section Chief.

Implementation Date

January 2012

Responsible Manager

Assistant Chief, Homeland Security Bureau

Sincerely,



Louie W. Bright, III
Interim Fire Chief

C: A.C. Gonzalez, First Assistant City Manager

**An Audit Report on –
Department of Dallas Fire-Rescue Overtime for Uniform Personnel**

Memorandum

RECEIVED
NOV 02 2011
City Auditor's Office



DATE: November 2, 2011
TO: Craig D. Kinton, City Auditor
SUBJECT: Response to Audit Report:
Audit of Department of Dallas Fire-Rescue Overtime for Uniform Personnel

Our responses to the audit report recommendations are as follows:

Recommendation II:

We recommend the Fire Chief, in cooperation with the City Controller, the Director of Human Resources, and the Department of Communication and Information Services (CIS), improve payroll processing controls and operational efficiencies of the DFR time and attendance system and the Lawson payroll processes to ensure:

- Payroll records are supported by time and attendance records
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- Payroll corrections are approved and adequate support retained
- Manual adjustments are minimized

Management Response / Corrective Action Plan

Agree Disagree

HR receives corrections to employees' time after the IDS upload and enters these into Lawson prior to the final payroll run. HR does require documentation for time changes that are received and will work to ensure that these records are maintained and easily retrievable (see Recommendation IV).

HR agrees that manual adjustments (changes after the IDS upload) are inefficient and time consuming and supports limiting them.

Implementation Date

HR will work with the Fire Department to establish ways to reduce manual entries. See Recommendation IV for HR's plan for records management.

Responsible Manager

Molly McCall Carroll

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Department of Dallas Fire-Rescue Overtime for Uniform Personnel**

Recommendation IV:

We recommend the City Controller and the Director of Human Resources ensure that documents approving payroll corrections be retained and easily retrievable.

Management Response / Corrective Action Plan

Agree Disagree

HR is currently in the process of implementing ISO9001 in the Payroll team. Part of this initiative includes standardizing the documentation that we retain and how it is stored. This should improve our ability to easily retrieve requested documentation and ensure that we can move from retrieving 90% of requested documents to 100%.

Implementation Date

ISO9001 Certification is planned for April 2012

Responsible Manager

Molly McCall Carroll

Recommendation V:

We recommend the Director of the Department of Human Resources in consultation with the City Attorney review and update Section 34-22 (c), *Sworn Employees' Sick Leave Eligibility*, of the Dallas Personnel Rules to reflect the current City practice.

Management Response / Corrective Action Plan

Agree Disagree

This is an obsolete rule. It will be deleted when possible.


Implementation Date

September, 2014

Responsible Manager

Molly McCall Carroll

Sincerely,


Molly McCall Carroll, Director, Human Resources

c. Mary K. Suhm, City Manager
AC Gonzalez, First Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Edward Scott, City Controller
Louie Bright, Interim Fire Chief
Kurt Steward, Assistant Director, Fire Department

An Audit Report on –
Department of Dallas Fire-Rescue Overtime for Uniform Personnel

Memorandum

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- Payroll records are supported by time and attendance records
- Payroll records are verified against time and attendance records to detect improper or incorrect payments
- Payroll corrections are approved and adequate support retained
- Manual adjustments are minimized

Management Response / Corrective Action Plan

Agree Disagree

The City Controller's Office will cooperate with DFR to improve department level controls. The City Controller will assist the Fire Chief in developing policies to help DFR ensure the payroll records entered into Lawson are supported by electronic or physical time and attendance records.

Implementation Date
January 2012

Responsible Manager
City Controller

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Recommendation IV:

We recommend the City Controller and the Director of Human Resources ensure that documents approving payroll corrections be retained and easily retrievable.

Management Response / Corrective Action Plan

Agree Disagree

Documentation regarding corrections is currently filed with the related pay period.

Implementation Date

Implemented

Responsible Manager

Payroll manager

Sincerely,



Edward R. Scott
City Controller

C: Jeanne Chipperfield, Chief Financial Officer

"Dallas: The City That Works: Diverse, Vibrant, and Progressive."