

**TAMPA POLICE DEPARTMENT
TELESTAFF REVIEW
AUDIT 19-17
December 17, 2019**



CITY OF TAMPA

Jane Castor, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

December 17, 2019

Honorable Jane Castor
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Tampa Police Department, Telestaff Review, Audit 19-17

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Tampa Police Department, Telestaff Review.

We thank the aforementioned management and staff for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Brian Dugan, Chief of Police
Dennis Rogero, Interim Chief Financial Officer
Russell Haupert, Chief Technology Officer
Kelly Austin, Interim HR Director
Douglas Groves, Police Lieutenant
Freda Gardner, HRMS Supervisor
Donna Bohnet, Lead Systems Analyst
Kimberly Hill, Police Sergeant

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/s/ Anthony D. Tiwari

Auditor

/s/ J. Scott Jones

Auditor

/s/ Monica Sanchez

Auditor

/s/ Lance Schmidt

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Tampa Police Department (TPD) utilizes the TeleStaff application to capture the time worked of all sworn personnel the rank of Lieutenant and below, and of civilian personnel within the Communications Center. All other civilians' non-exempt and exempt personnel, including salaried sworn employees, use Kronos WorkForce Central (Kronos) application to indicate attendance and create a time card that captures the time worked. The time cards of employees that use TeleStaff are created upon the TeleStaff interface with Kronos.

The biweekly payment for employees that use TeleStaff is based on their scheduled work assignments, which are preloaded in the application. Any subsequent changes or adjustments to the pre-loaded schedule to reflect leave time or additional hours worked, are recorded and approved in TeleStaff by employee supervisors.

Biweekly on Sunday morning, all approved time and attendance records are transferred from TeleStaff into Kronos. TeleStaff locks down after the transfer, at which point only Human Resources (HR) can make any adjustments duly approved by a supervisor. Kronos locks down the following Tuesday after HR has signed-off on all the time cards, at which point the data is transferred into the Oracle application and the Payroll Division can process payment. If an error is identified after payroll processing has been completed and Kronos is locked down, HR initiates a historical correction to pay balance due or collect any money owed.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY19 Audit Agenda. The objectives of the audit were to assess:

1. Whether time and attendance data approved in Telestaff and Kronos reflects actual time worked.
2. Whether the person approving an employee's code adjustments in TeleStaff had reasonable authority over the approval.
3. The adequacy of system controls in place to lock down the time entry system and prevent adjustments or approvals after the lockdown.
4. Whether policies and procedures for the use of TeleStaff are available and followed.
5. The appropriateness of Telestaff's configuration as it relates to payroll.

STATEMENT OF SCOPE

The audit period covered FY18 and FY19. Both qualitative and quantitative assessments were performed to determine whether the management and staff of the division were fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

The objectives for this audit were accomplished through the following methods:

1. Performed a data reliability assessment over the system-generated reports.
2. Reviewed applicable standards, internal policies and procedures for completeness and compliance.
3. Interviewed key personnel to determine whether adequate controls over the management of Telestaff exists.
4. Evaluated the design and effectiveness of controls over processes governing the time approval and reporting cycle.
5. Analyzed samples from the population of TPD employees to determine the operating effectiveness of internal controls.

The random sample selected was based on the criteria of 90% confidence and 10% error rate, in order to infer the results of the sample testing to the population generated from Telestaff, Kronos and Oracle. When appropriate, judgmental sampling was used to improve the overall efficiency of the audit.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit 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 objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

AUDIT CONCLUSIONS

Based upon the audit work performed, our conclusions are as follows:

1. The time and attendance data approved in Kronos reflects actual time worked. However, the current process of reviewing work codes in TeleStaff for completeness and accuracy is cumbersome, and TPD supervisors spend significant time manually adding the hours associated to all work codes used and reconciling changes.
2. The person approving an employee's code adjustments in TeleStaff had reasonable authority over the approval. However, controls are not in place to ensure that the review and approval of time entries are carried out by a suitable supervisor.
3. The system controls in place to lock down the time entry system and prevent adjustments or approvals after the lockdown could be improved. Although TeleStaff locks down after time and attendance data is transferred to Kronos, we noted that it is possible that changes can still be made in TeleStaff to the prior payroll cycle.
4. Policies and procedures for the use of TeleStaff are available, however not always followed. Extra-duty work hours tracked in the Power Details software are not analyzed in conjunction with on-duty work hours maintained in TeleStaff to ensure compliance with the requirement of SOP 672, Extra Duty Employment Policies and Procedures relating to total maximum hours worked.
5. The appropriateness of Telestaff's configuration as it relates to payroll appears reasonable for HR to maintain controls over TPD schedule assignments. The primary reason for this is the accurate processing of payroll.

ACCURACY OF REVIEW PROCEDURES

STATEMENT OF CONDITION: The current process of reviewing work codes in TeleStaff for completeness and accuracy is cumbersome, and TPD supervisors spend significant time manually adding the hours associated to all work codes used and reconciling changes. The nature of the current process creates significant opportunity for error in the data that is imported into Kronos, as well as significant effort by an independent team to ensure that data is accurate before the payroll is processed.

Inquiries with staff and review of available TeleStaff guidance also showed that there is lack of consensus and insufficient clarity regarding the role and responsibility of employees and supervisors for timely entry and approval of work codes in TeleStaff. While the expectation of HR is that supervisors review those entries daily, TPD’s general guideline is to ensure that all changes are made, reviewed and approved before TeleStaff locks down for the pay period, not necessarily daily.

To resolve any inaccuracies and ensure that the TPD work codes and hours are correct, a team of four HR Personnel Assistants (PAs) is assigned to specifically review the accuracy of work codes for every TPD employee before payroll is processed. Additionally, the PA team continually processes historical corrections for issues identified after the payroll cycles are closed.

Analyses showed that in the payroll period ending (PPE) 09/21/19, a total of 56 corrections of the TeleStaff data were made before its transfer to Kronos. Analyses also showed that there are approximately 33 historical corrections made in any given pay cycle. See the table below.

Correction Topic	Actual number of corrections processed in PPE 9/21/19	Approx. number of historical corrections in any pay cycle (*)
Timecard regular hours (short /over)	15	1
Incentive leave code inaccuracies	7	5
Workers' Comp codes	7	2
Holiday, incorrect code used/used previously	6	1
OSW/ADO hours not matching	5	2
Annual/Sick leave code inaccuracies	5	6
Sick, personal overage	3	-
Overtime, missing/incorrect hours	3	14
Rounding of hours	2	-
Off-duty court pay	1	-
Absent without pay code	1	-
Schedule change	1	1
Shift differential	-	1
Leave related to union contract	-	0
Total	56	33

(*) Estimate calculated as the average of the historical corrections made during three payroll cycles (PPE 7/13/19, 7/27/19 and 8/10/19.)

CRITERIA: The supervisor's process of reviewing work codes in TeleStaff should be efficient and effective to such extent that the data accurately reflects the actual codes and hours worked. Additionally, City of Tampa's municipal code (Chapter 2-46), requires all departments to create, document, and maintain clear policies and procedures.

CAUSE: A key factor contributing to the supervisor's challenges to ensure TeleStaff data accuracy is the modified schedule and other stipulations of applicable bargaining agreement, which create the need for specific configurations and review steps to secure adherence to the rules, all while ensuring accurate timekeeping. Additionally, documentation of specific policies related to TeleStaff use were not prioritized because there is reliance on tutorial training material and institutional knowledge to guide the use of TeleStaff.

EFFECT OF CONDITION: The reviewing difficulties imposed by the modified schedule create a burden on front line supervisors as well as increased risk of error in the data to be imported into Kronos, including the risk of overpayment. Without clear policies and adherence thereto, employees will have different interpretations of the proper protocols necessary to reduce risks associated with timekeeping and payroll processing. The current conditions requires the involvement of a team of four PAs to ensure payroll accuracy and timely processing.

RECOMMENDATION 1: We recommend HR and TPD collaborate, formulate and document a formal policy that clearly establishes the timeliness of time entry, review, and approval in TeleStaff. Supervisor review should be daily whenever possible, and both supervisors and employees should be accountable for meeting the established timelines. The policy should also emphasize supervisor responsibility for accuracy of the data exported into Kronos.

Additionally, HR should periodically present to TPD leadership a summary of the data errors found both before and after (historical corrections) Kronos closes, and identify areas where more specific training could reduce the number of errors.

Lastly, TPD, in coordination with HR and T&I should discuss configuration alternatives with the TeleStaff developer in such way that the level of effort of TPD supervisors and the PA team is reduced, and errors are minimized.

MANAGEMENT RESPONSE: We agree with the comments and recommendations provided in this document. With the upgrade from TeleStaff 2.9.2 to TeleStaff 7.1 HR will fully document both the employee responsibilities and supervisor responsibilities in TeleStaff. This will be provided in an Employee Guide and Supervisory Guide which will be given to all employees upon the implementation and Go-Live of TeleStaff 7.1. Supervisory responsibilities will also be emphasized during the training session for TeleStaff 7.1. We will also include information in both Guides on the responsibilities for Kronos Attestation and the importance of ensuring time cards are accurate and attested.

In the past HR has provided TPD supervision with statistics about unapproved pay codes before and after the pitch to Kronos. HR will continue to provide this information every pay cycle. Additionally, HR in conjunction with our T&I partners, will pursue the development of a report to extract statistical data from Kronos on historical corrections. The goal will be to provide TPD supervisors/management and other City departments' feedback on the reason and number of historical corrections processed on a periodic basis.

After implementation of TeleStaff 7.1, TPD in coordination with HR and T&I, will review the configuration and pay codes to determine possible alternatives and pursue any methods or development of reports to assist supervisors and reduce errors.

TARGET IMPLEMENTATION DATE: The TeleStaff upgrade is currently underway and is projected to go live with the pay cycle beginning 12/1/2019. Review and analysis will continue for two additional pay cycles. Once the upgrade is completed, we will move forward with the tasks necessary in the recommendations. Our target date for completion is March 16, 2020.

SUPERVISOR APPROVING PERMISSIONS

STATEMENT OF CONDITION: Currently all individuals with supervisory authority have permission in TeleStaff to approve work code adjustments for any employee, except for themselves. For TPD sworn employees, this configuration is necessary because throughout the calendar year, multiple changes (assignments, promotions, shift bid, retirements, etc.) occur of both direct supervisors and supervisors in the chain of supervision. The TPD sworn supervisory chain is based upon organizational hierarchy. In this hierarchy, for each assignment throughout the year, a minimum of 5 sworn supervisors in the chain of supervision have approval authority to approve pay codes for their direct reports in TeleStaff. Supervisors in TPD Communications have access to all pay codes (both sworn and non-sworn) in TeleStaff.

An analysis of TeleStaff approval records for calendar year 2018 showed the number of different supervisors approving the time codes of a single employee. For example, there were 7 employees whose time codes were approved by 18 or more different supervisors throughout the year, while 78 employees had time codes approved by 14 to 17 different supervisors. The analysis showed that, on average, employees have 8 different supervisors approving their codes. Results are summarized on the table below. This number may appear high on the surface, but based upon the number of different assignments a sworn employee has during the calendar year, it is actually well within the range of expected numbers of supervisors in the chain of supervision.

Number of Individual Approvers by Employee throughout Calendar Year 2018

Number of employees	172	522	321	78	7
Number of individual approvers	1-5	6-9	10-13	14-17	18-23

CRITERIA: Controls should be in place to ensure that the review and approval of time entries are carried out by the appropriate supervisor or their designee.

CAUSE: Specific limitations on supervisor approvals, such as restricting approvals between individual TPD operational units (i.e., communications' supervisors only able to approve for communications staff), were not pursued during TeleStaff implementation. There is valid argument to having sufficient supervisors with approval authority on the operations' side to accommodate the dynamic nature of the operation and ensure timely approvals. Instances like new assignments, retirements, promotions, Temporary Duty Assignments (TDYs), or acting capacities, can increase the number of an employee's supervisors in the chain of supervision to 10 or more at any given point. Although HR processes assignment changes in TeleStaff as soon as possible, high volume or timing of the changes can delay the system updates.

EFFECT OF CONDITION: Without sufficient, appropriate restrictions regarding which supervisors have approval authority over which employees, time may be erroneously approved and there is opportunity for misuse. For example, Communications Supervisors have access to the sworn TPD employees pay codes and can erroneously approve them.

RECOMMENDATION 2: We recommend TPD, in coordination with HR, conduct an evaluation of approval permissions of supervisors in TeleStaff and establish a structure that limits approval between departmental sub-units (communications supervisors and sworn employees), as appropriate. Further, TPD, in coordination with HR, should develop specific guidance describing the approval authority of supervisors, and the circumstances in which approval authority can be delegated outside of the chain of supervision. These rules should be emphasized during all training events.

MANAGEMENT RESPONSE: HR and TPD concur with the findings in this document as it relates to TPD Communications supervisor access. TPD, HR and T&I will work to change the configuration to limit TPD Communications supervisor access to only TPD Communication staff.

During the training for the upgrade to TeleStaff 7.1, TPD & HR will add additional emphasis that supervisors should only approve pay codes for their direct reports and for those working in their area of responsibility, in their chain of supervision, or with permission from the supervisor if outside of their chain of supervision. This will also be included in the TeleStaff 7.1 Supervisor Guide.

TARGET IMPLEMENTATION DATE: The TeleStaff upgrade is currently underway and is projected to go live with the pay cycle beginning 12/1/2019. Review and analysis will continue for two additional pay cycles. During the upgrade, we will ensure the emphasis on supervisor approval is included in both the training and the guide. Once the upgrade is completed, we will move forward with the tasks necessary in the recommendations for TPD Communications. Our target date for completion is March 16, 2020.

CHANGES AFTER TELESTAFF LOCKDOWN

STATEMENT OF CONDITION: TeleStaff data is locked down after time and attendance data is transferred to Kronos. However, during a review of the internal controls related to TeleStaff, we noted that supervisors were able to circumvent the lockdown controls related to TeleStaff data.

CRITERIA: Controls should be in place to ensure the integrity of TeleStaff data after the time and attendance data is transferred to Kronos and subsequently transferred to Oracle. All subsidiary systems should contain information consistent with Kronos and Oracle.

CAUSE: Supervisors have the ability to create and approve time adjustments in TeleStaff for the prior payroll period as part of their calendar and roster review and approval settings. The current security settings allow supervisors to create and approve adjustments post lockdown.

EFFECT OF CONDITION: The time and attendance data between TeleStaff and Kronos could be inconsistent. The interface between TeleStaff and Kronos only occurs once each pay period and any changes after the lockdown are not updated in Kronos. This could result in inaccurate reporting of annual leave, sick time, total hours, overtime, and other types of time and attendance data.

RECOMMENDATION 3: We recommend TPD in collaboration with HR, develop internal controls to prevent changes to TeleStaff data after the lockdown. If a control preventing such changes is cost prohibitive, we recommend TPD, T&I, and HR develop an internal control process to identify TeleStaff changes post lockdown. Such reports should be available to HR during their review process. Any adverse results identified in this report should be researched and properly communicated as applicable.

MANAGEMENT RESPONSE: HR, TPD and T&I time keeping support personnel in conjunction with Kronos/TeleStaff consultants, diligently pursued a resolution to the issue of pay code entries and adjustments to finalized/closed pay periods in the current TeleStaff v2.9 system and have not been able to configure a solution. We concur with the recommendations and will further investigate the functionality available in TeleStaff v7.1 to restrict the ability to create or modify pay codes after roster/calendar finalization without impacting TPD and HR's editing functionality within the current open pay period. We are in the process of upgrading TPD to TeleStaff v7.1 with a target December 2, 2019 implementation date. We will initiate our additional research at the conclusion of that project. If it is determined that TeleStaff cannot accommodate this level of control, we will immediately pursue development of a report that will identify pay codes created or modified in previous pay periods to be scheduled to run weekly for review and follow up action by HR.

TARGET IMPLEMENTATION DATE: 2020 Q1

EXTRA-DUTY AND ON-DUTY MAXIMUM

STATEMENT OF CONDITION: Extra-duty work hours tracked in the Power Details software are not analyzed in conjunction with on-duty work hours maintained in Telestaff to ensure compliance with the requirement of SOP 672, *Extra Duty Employment Policies and Procedures*, relating to total maximum hours worked.

CRITERIA: SOP 672 states, “Officers may not work more than sixteen hours during a twenty-four hour period, which includes on-duty combined with extra-duty. This twenty-four hour period commences when the officer begins to work after a period of at least 6-hours of continuous rest.” In addition, “If exigent circumstances exist, any shift commander or higher authority may waive the sixteen-hour daily limit.”

CAUSE: A standard procedure has not been developed to continually match off-duty and on-duty hours to ensure compliance with the requirements of SOP 672. Extra-duty hours are stored in Power Details but not communicated to TeleStaff either through program interface or by manual addition to on-duty time, which is stored in TeleStaff.

EFFECT OF CONDITION: Without a process or control to reliably compare officers’ on-duty time to extra-duty time, compliance with the policy stated above cannot be guaranteed. As a result, officers can potentially exceed the sixteen-hour stated limit without obtaining a waiver from the appropriate personnel.

RECOMMENDATION 4: We recommend TPD develop standard procedures to track extra-duty and on-duty time for compliance with SOP 672.

MANAGEMENT RESPONSE: We concur with the recommendations.

TARGET IMPLEMENTATION DATE: A resolution to this by December 2 2019, which is the go live date for the upgrade from TeleStaff 2.9.2 to TeleStaff 7.1.