



# City of Tampa

*Jane Castor, Mayor*

## Internal Audit Department

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Tampa, Florida 33602  
Office (813) 274-7159

September 29, 2025

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

RE: Human Resources – Employee Overtime, Audit 25-16

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Human Resources – Employee Overtime.

Human Resources has already taken positive actions in response to our recommendation. We thank the management and staff of various City of Tampa departments for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover  
Internal Audit Director

cc: John Bennett, Chief of Staff  
Dennis Rogero, Chief Financial Officer  
Kelly Austin, Human Resources and Talent Management Director  
Antonietta Rodriguez, HRMS Manager  
Megan Birnholz-Couture, Assistant City Attorney

**HUMAN RESOURCES  
AND  
TALENT MANAGEMENT DEPARTMENT  
EMPLOYEE OVERTIME  
AUDIT 25-16  
SEPTEMBER 29, 2025**

**HUMAN RESOURCES AND TALENT MANAGEMENT DEPARTMENT  
EMPLOYEE OVERTIME  
AUDIT 25-16**

/s/ Vivian N Walker

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Lead Senior Auditor

/s/ Christine Glover

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Audit Director

**HUMAN RESOURCES AND TALENT MANAGEMENT DEPARTMENT**  
**EMPLOYEE OVERTIME**  
**AUDIT 25-16**

**BACKGROUND**

The City of Tampa (COT) is required to comply with the requirements of the Fair Labor Standards Act (FLSA) for nonexempt employees who work more than 40 hours per week. In addition to FLSA, employee overtime is compensated in compliance with several bargaining agreements along with the COT personnel manual.

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY 2025 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls over employee overtime is adequate.
2. Overtime was paid at the proper rate and for the correct hours.
3. Recurring overtime is the most economical method to accomplish assigned tasks.
4. Compensatory time was properly allocated for exempt employees.

**STATEMENT OF SCOPE**

The audit period covered overtime activity that occurred from October 2024 through April 2025. Tests were performed to determine whether the department personnel were fulfilling their stated duties and responsibilities effectively and efficiently. Source information was provided by Human Resources (HR) and Revenue and Finance Payroll Divisions based on data generated through Oracle Cloud and Kronos. Both Oracle Cloud and Kronos have been previously evaluated and deemed reliable. Original records, as well as copies, were used as evidence and verified through observation and physical examination.

**STATEMENT OF METHODOLOGY**

The following procedures were performed to meet the requirements of the stated objectives:

- Reviewed the overtime approval process for adequate internal controls related to segregation of duties.

- Reviewed the COT personnel manual for requirements related to overtime for both exempt and nonexempt employees.
- Reviewed collective bargaining agreements for requirements related to overtime.
- Reviewed employee timecards and pay slips for proper payment/compensation of overtime.
- Reviewed Tampa.gov, the Intranet, and researched other materials for performance metrics related to employee overtime. No relevant performance metrics were identified.

#### **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 findings and conclusions based on our audit objectives.

#### **AUDIT CONCLUSIONS**

Based upon the test work performed and the audit findings noted below, we conclude that:

1. The system of internal controls over employee overtime is adequate.
2. Overtime was paid at the proper rate and for the correct hours. However, documentation needs to be improved.
3. Recurring overtime is the most economical method to accomplish assigned tasks.
4. Compensatory time was properly allocated for exempt employees. However, documentation needs to be improved.

## **REQUEST FOR ADVANCED AUTHORIZATION FOR OVERTIME**

**STATEMENT OF CONDITION:** The documentation to request overtime, for both exempt and non-exempt City of Tampa (COT) employees, needs to be improved.

### **Non-exempt**

Employees covered by a “bargaining agreement” are considered non-exempt. For these employees, the COT complies with the Fair Labor Standards Act (FLSA). FLSA requires employers to compensate non-exempt employees whose hours worked exceed 40 per week with payment at 1.5 times their regular pay rate.

During the period of October 2024 through April 2025, more than 4,000 employees had been compensated for overtime. A random number-generated sample of 25 employees was selected to review the documentation required for compliance with both the FLSA and the COT personnel policy. Due to the volume of entries (more than 79,000), a maximum of 5 entries for each of the 25 selected employees were reviewed. Four of the 25 employees did not have any Request for Advance Authorization for Overtime (forms) submitted to HR to support the timecard entries in Kronos. For the remaining 21 employees, the following deficiencies were identified for the forms reviewed:

- Twenty employees had one or more forms missing the date of the pre-approval by the department Director or a designee.
- Nine employees were missing one or more forms.
- Six employees had forms missing approval from either the Director or the Supervisor.
- One employee had an approval form dated more than 60 days after the assigned work period.

### **Exempt**

Employees not covered by a “collective bargaining agreement” are deemed “exempt” for purposes of the FLSA. The COT compensates exempt employees, when their work hours exceed 40 per week, with “time off in lieu of cash payment” referred to as compensatory time.

From October 2024 through April 2025, more than 280 employees recorded and used compensatory time. A random number-generated sample of 23 employees was selected to review documentation for compliance with COT policy. Eight employees did not have any

forms submitted to HR to support the timecard entries in Kronos. For the remaining 15 employees, the following deficiencies were identified on the forms reviewed:

- Fourteen employees had forms missing either the date of the pre-approval by the department Director or a designee, or other required approvals.
- One employee had a form missing the actual number of hours worked.

Other observations included that there is no established documentation to identify those departments whose Directors have “delegated” approval rights to a designee. It was also noted that sworn Police Officers submit a “Request For Sworn Overtime” form instead of the standard form that other departments submit to record overtime.

Note: although forms approving overtime were missing, because the payroll process is automated, supervisory approval is documented via Kronos/TeleStaff.

CRITERIA: COT policy requires all overtime to be documented on the form in advance and approved by the department Director.

CAUSE: Department Management, higher than a Supervisor, was not notified of the missing documentation. HR Management indicated that sworn Police Officers do not submit the standard form because of the need to capture additional information related to grants.

EFFECT OF CONDITION: Noncompliance with the COT policy intended to document that an expense is necessary.

RECOMMENDATION: The method of documenting overtime approval needs to be re-evaluated, including how it will be reinforced. Once determined, all departments should be informed, and periodic updates should be issued.

MANAGEMENT RESPONSE: As outlined in the Personnel Manual 4.1 Overtime Policy, Department Directors are charged with the responsibility of managing overtime within their department. A communication will be shared which will reaffirm Article 4.1 and highlight that the supervisors and employees are responsible for reviewing the employee’s electronic timecard record prior to the last workday of the week to ensure accuracy of the electronic timecard. The supervisor’s electronic approval in the current electronic timekeeping system verifies the employee’s time as entered is accurate and correct. The employee’s attestation in the current electronic timekeeping system verifies their time as entered is accurate and correct. Additionally, we will recommend each department create a method to track and

store their specific overtime forms.

TARGET IMPLEMENTATION DATE: The new process will be implemented at the beginning of FY26.