

**AUDIT COMMITTEE SUMMARY**  
**San Antonio Police Department Overtime Authorizations**  
Report Issued August 10, 2021

**Audit Objective**

Determine if San Antonio Police Department (SAPD) overtime is adequately supported, authorized, and documented.

**Background**

SAPD has 3,156 full-time personnel with 2,488 being uniformed employees as of the fiscal year (FY) ended September 2020. Actual personal services costs including overtime for FY19 and FY20 were \$393M and \$412M, respectively. Of these amounts, SAPD uniformed personnel incurred actual overtime costs of \$25.7M and \$21.9M respectively.

To document and monitor overtime costs, the SAPD utilizes the Police Enforcement Management System (PEMS) and the SAP system. PEMS is used to track and schedule special events overtime hours.

**Scope & Methodology**

The audit scope was from October 2018 to September 2020. It included all overtime transaction types incurred by SAPD uniformed personnel as processed in SAP and PEMS.

**Conclusions**

While the SAPD has adequate internal controls to ensure standard overtime is supported and documented, improvements could be made to strengthen the overtime process. While few in number, we identified duplicate overtime transactions for special events in the Police Enforcement Management System (PEMS). We also identified standard overtime timecards that were not properly approved. Finally, we identified excessive users within PEMS that can input overtime data into the system.

SAPD Management agreed with the audit findings and has developed positive action plans to address them.