

Audit Report

On-Call Utilization Audit

March 2018



While there is a Citywide procedure governing on-call and call-back pay, it has not been updated since 2001 and appears to differ from practices in other Texas cities. Additionally, City management has provided inconsistent oversight and lacks complete information to know whether the City's practices are appropriate or whether they expend more resources than necessary to achieve operational needs. For fiscal year 2016, 59% of the City's 2,234 on-call and call-back employees received an on-call stipend while 41% did not. For all those employees, 93% were called back to work at some point during the fiscal year. The remaining 7%, or 153 employees, were paid an on-call stipend, but were not called back to work.

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Cover (credits clockwise from top left): City of Austin workers, Austin Energy; Chris Wilkinson, Austin Fire Department; Watershed Protection Department; Deborah Cannon, Austin American-Statesman; Jay Janner, Austin American-Statesman; Austin-Travis County Emergency Medical Services.

Objective

The objective of this audit was to determine whether the City is managing on-call and call-back assignments effectively and efficiently. This audit was included in our FY 2017 Audit Plan due to risks identified in prior work and Council interest.

Background

Some City employees are placed in an on-call status to be called back to work to address a variety of business needs that arise outside normally scheduled work hours. Some employees are paid a stipend to be in an on-call status and others are not. Employees called back to work are typically paid one and one-half times their normal pay rate for that work (see Exhibit 1).

Exhibit 1: On-Call and Call-Back Definitions

		On-Call With Stipend	On-Call (No Stipend)
On-Call		Period of time during which an employee must remain fit for duty and available to return to work, outside their normally scheduled working hours, holiday work time, or scheduled overtime	
	Pay	\$2.00 per hour	N/A
Call-Back		Unscheduled or emergency assignment to return to work outside scheduled working hours occurring after leaving the job site, on a holiday, or on a regular day off	
	Pay	1.5 times regular rate with a guaranteed minimum of 2 hours	1.5 times regular rate with a guaranteed minimum of 3 hours

SOURCE: OCA analysis of the On-Call and Call-Back Pay procedure, December 2017

The On-Call and Call-Back Pay procedure applies to non-exempt, non-civil service employees.

The Human Resources Department (HRD) issued the On-Call and Call-Back Pay¹ procedure in February 1999 to guide the establishment, payment, and administration for on-call and call-back assignments for City departments. Guidance for public safety departments comes from labor agreement provisions in addition to internal department procedures. Department management is responsible for managing on-call and call-back assignments to meet their operational needs.

¹ See Appendix A for the Citywide procedure.

Based on payroll data, costs for on-call and call-back assignments have been similar over the past three fiscal years. For fiscal year 2016, the City spent over \$6.4 million and over 2,200 employees were affected.² The top five departments included three utility and two public safety departments. For this audit, we focused our work on those departments, as well as the fire department. These six departments accounted for 88% of total dollars spent and 84% of affected employees (see Exhibit 2). The vast majority of employees receiving on-call or call-back pay for the public safety departments were sworn personnel. For all the selected departments, we considered their internal procedures as well as any applicable labor agreement provisions.

Exhibit 2: FY 2016 On-Call and Call-Back Costs and Usage for Selected Departments

Department	On-Call Pay	Call-Back Worked*	Total Dollar Amount	Total Employees
Austin Energy	\$ 355,982	\$ 2,175,245	\$ 2,531,227	413
Austin Water	\$ 477,145	\$ 873,876	\$ 1,351,021	400
Emergency Medical Services	\$ 108,340	\$ 784,934	\$ 893,274	398
Austin Police	\$ -	\$ 609,984	\$ 609,984	480
Watershed Protection	\$ 81,242	\$ 169,228	\$ 250,470	123
Austin Fire	\$ 48,776	\$ 21,937	\$ 70,713	60
Total	\$ 1,071,484	\$ 4,635,204	\$ 5,706,688	1,874

SOURCE: OCA analysis of on-call and call-back earning codes from the City's payroll system, March 2017

* Includes pay for guaranteed minimum hours totaling \$34,155.

NOTE: During FY 2016, Austin Police officers received compensatory time for being in an on-call status per their labor agreement.

² See Appendix B for a full list of on-call and call-back cost and usage by department for fiscal year 2016.

Finding

While there is a Citywide procedure governing on-call and call-back pay, it has not been updated since 2001 and appears to differ from practices in other Texas cities. Additionally, City management has provided inconsistent oversight and lacks complete information to know whether the City's practices are appropriate or whether they expend more resources than necessary to achieve operational needs.

Except for the Citywide procedure, we found that there is limited communication between HRD and the departments about on-call and call-back issues. HRD does not proactively communicate, provide guidance, or monitor these issues, unless requested by department staff. Also, the Citywide procedure was last updated in 2001 and may not fully consider and address the current work environment. For example, while some emergency situations require employees to physically report to work locations, this may not apply for all on-call employees. Both HRD and department staff noted that the Citywide procedure may not have kept pace with all the work options that currently exist, including remote working (see Exhibit 3). In addition, department staff indicated this limited direction has resulted in departments adapting on-call and call-back practices to meet the needs of their individual departments.

Exhibit 3: The Citywide Procedure Has Not Kept Pace with Technological Advances



SOURCE: OCA analysis of the evolution of cell phone technology as compared to Citywide procedure updates, December 2017

Texas Peer City Comparison

HRD management reported that they consult with Dallas, Fort Worth, Houston, and San Antonio for in-state compensation comparisons. While HRD staff reported that they annually evaluate City compensation, we noted that the most recent evaluations related to on-call pay were done in 2012 and 2007.

To determine how Austin's on-call and call-back practices compare with Texas peer cities, we contacted representatives in Dallas, Fort Worth, Houston, and San Antonio. We found that Austin is the only city paying all eligible employees for both on-call and call-back assignments (see Exhibit 4). None of the cities reported paying for employees' on-call time, except for specific San Antonio police units. For civilian employees, San Antonio reported not having a policy, but every other city reported paying for call-back time worked. For sworn employees, Houston reported not having specific call-back provisions, but every other city reported paying for call-back time worked.

Among the five largest Texas cities, only Austin reported paying all eligible employees to be on-call.

Exhibit 4: Texas Peer City Practices for On-Call and Call-Back Pay Differ From Austin's Practices

Texas Cities*	Civilian Employees		Sworn Police, Fire, EMS	
	On-Call	Call-Back	On-Call	Call-Back
Austin	✓	✓	✓	✓
Dallas	no	✓	no	✓
Fort Worth	no	✓	no	✓
Houston	no	✓	no	no
San Antonio	no	no	police only	police only

SOURCE: OCA survey results of other government entities, June 2017

* Austin is the only city above that operates its electric utility. We did not compare practices at public electric utilities.

City of Austin On-Call and Call-Back Pay Practices

In FY 2016, the majority of the City's 2,234 on-call and call-back employees were paid to be on-call and 153 of these employees were not called back to work.

We analyzed fiscal year 2016 payroll data for all City departments and identified 2,234 employees who had charged time to at least one of the three approved on-call and call-back time codes. Of those employees, 59% received an on-call stipend while 41% did not. Also, 93% were called back to work at some point during the fiscal year. The remaining 7%, or 153 employees, were paid an on-call stipend, but were not called back to work.

As noted in the background section, the Citywide procedure provides departments with guidance for establishing, paying, and administering on-call and call-back assignments. Based on information and documentation collected from the six selected departments, we found that management has not consistently provided oversight and may not have complete and accurate data to determine whether on-call and call-back assignments are effectively and efficiently achieving operational needs.

Establishing on-call assignments

Not all departments had a list of employees identified as approved for on-call and call-back assignments.

We found that not all department directors consistently assessed the business need or approved positions eligible for on-call status, as required. Two of the six departments reported maintaining a complete list of employees identified as eligible for on-call status. HRD management reported that they do not maintain such a list. The other departments reported that they rely on their workgroup supervisors and timekeepers to know who should be paid for on-call and call-back assignments. In addition, not all the departments consistently completed an annual review of the on-call process to determine whether business objectives were being achieved effectively.

Paying for on-call and call-back assignments

We did not find evidence that all departments received HRD approval to pay employees the on-call stipend, as required. To be eligible for the stipend, an employee's work group must be called back at least once a week, on average, to respond to emergencies involving threats to health, safety, or property. During our scope period, we identified documentation for one stipend payment request. While HRD management stated that these request forms should be retained, we were unable to locate approval documentation for existing work groups and employees that are paid a stipend. In addition, HRD management noted that there is not a flag or

There is no flag or other indicator in the City's payroll system to show if an employee is eligible for on-call and call-back assignments.

other indicator in the City's payroll system to signify that an employee has been approved and is eligible to receive on-call stipend pay. Limited oversight of the process coupled with a lack of information about which employees are eligible to receive a stipend increases the risk that ineligible employees may receive stipend pay.

We also noted that employees receiving a stipend are paid \$2.00 per hour while in an on-call status. However, the Citywide procedure lists the stipend pay rate as \$1.50 per hour. HRD management stated that the pay rate changed in 2001. The only evidence we received documenting this change was from a September 2001 pay and benefit flyer, but that change was never updated in the Citywide procedure.

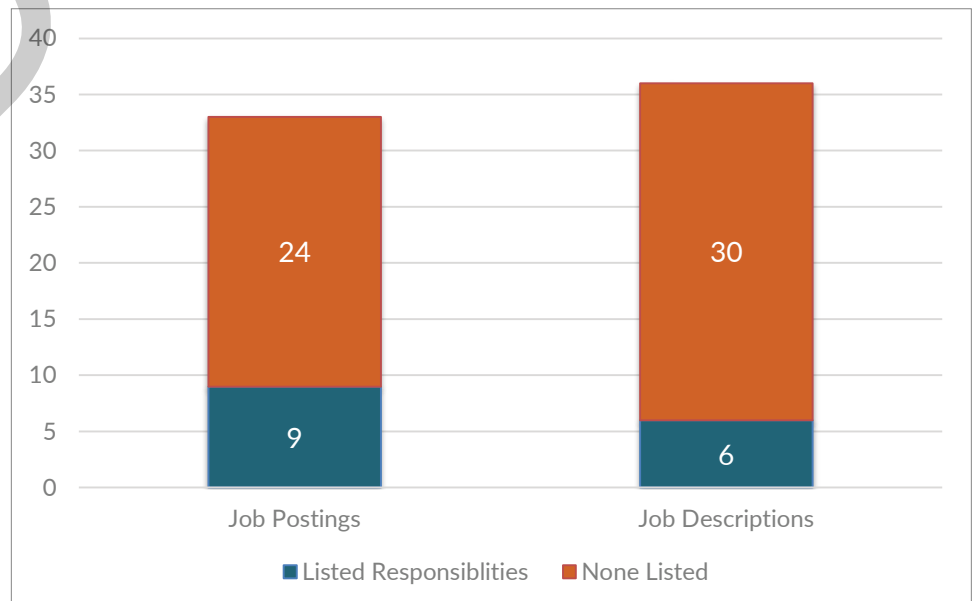
Administering on-call and call-back assignments

We found that not all departments developed internal procedures that are consistent with the Citywide procedure, as required. In addition, we saw indications that some department procedures may differ from actual practices. Also, while most departments use a rotational schedule for employee assignments, only two departments reported that their supervisors regularly review work assignments, compare actual hours worked, and consult with employees, as needed.

Employees may not receive adequate notice that their position involves on-call and call-back responsibilities.

We also looked at Citywide procedure guidance related to notifying employees about on-call and call-back job duties. Using a list of current on-call and call-back positions, we selected a sample of job postings and job descriptions to determine whether those documents provided notice. Our analysis shows that only 27% (9 of 33) of job postings and 17% (6 of 36) of job descriptions provide any notice that jobs may involve on-call and call-back responsibilities (see Exhibit 5). Also, the various job postings and descriptions may not list job responsibilities in the same location and may use different terminology. We found that every job posting included the phrase "other duties as assigned."

Exhibit 5: Job Postings and Job Descriptions Tested Largely Do Not List On-Call and Call-Back Responsibilities



SOURCE: Analysis of job postings and job descriptions, July 2017

Finally, we looked at Citywide procedure guidance related to documenting time spent for on-call and call-back assignments. HRD approved three time codes to document on-call and call-back hours:

- OCP – denotes on-call pay and is used for employees receiving the on-call stipend to document time in an on-call status,³
- CBW – denotes call-back worked and is used to document employee time when they have been called back to work outside their scheduled work hours, and
- CBN – denotes call-back not worked and is used to document an employee's minimum eligible hours of pay when they have been called back to work outside normal work hours, but worked less than the guaranteed minimum hours.

We found that all departments paying an on-call stipend are using the three approved time codes to document and classify employee on-call and call-back time. However, department staff reported that they use other time codes to document on-call and call-back assignments, as well. Our review indicated that each department is using between 2 and 5 additional codes to document on-call or call-back time including adjustment, overtime, compensatory time, and telecommuting codes. The Citywide procedure does not prohibit the use of these other codes to document on-call and call-back assignments. However, this practice co-mingles on-call and call-back time with more generic time codes. The result is that any reporting of resources dedicated to on-call and call-back assignments will be inaccurate and understated, which limits the ability of management to fully analyze the efficiency or effectiveness of those assignments.

Timekeeping practices may result in underreporting resources dedicated to on-call and call-back assignments.

We also found that other timekeeping processes for recording employee time vary among the departments we reviewed. Some department processes are manual and involve entering time into multiple systems. Also, some time adjustments are done manually, but it was not clear whether those adjustments were always reviewed by supervisors for accuracy.

³ Where HRD determines that on-call is so restrictive that it is work time, the employee will record their time as regular hours worked. We did not identify any such instances in our work.

Recommendations and Management Response

1

In order to understand the various on-call and call-back needs in the departments, the Human Resources Department Director should coordinate with City department directors to review the on-call and call-back process to determine:

- the need for current assignments;
- ways that existing technology could be used to achieve operational needs;
- how best to address the operational needs of the departments, track costs, and monitor effectiveness; and
- what compensation is appropriate.

Management Response: Agree

Proposed Implementation Plan: The Quality Assurance and Compensation teams from the Human Resources Department will jointly work on this recommendation. Specifically, the Quality Assurance Division will work with departments that utilize on-call and call-back to understand the needs and when each department uses the designation. Operational needs will be identified and discussed, as well as the ability to leverage technology. Finally, the Compensation Division will analyze current spending and benchmarking to determine appropriate compensation. Due to several projects already being worked on, including Sick Leave for Temporary Employees, Compensation Philosophy, and FY19 Budget preparation, it will take some time to ensure comprehensive research is gathered to include in a revised procedure.

Proposed Implementation Date: October 2018

2

In order to address issues learned from the departments and noted in this report, the Human Resources Department Director should revise the Citywide on-call and call-back procedure to establish guidelines that are current, meet the operational needs of the City, and ensure that resources are used effectively and efficiently.

Management Response: Agree

Proposed Implementation Plan: The Quality Assurance and Compensation teams from the Human Resources Department will jointly work on this recommendation. Based on the research that will be completed from Recommendation #1, Human Resource staff will revise the current procedure to meet the needs of the City, but also ensure City resources are used appropriately.

Proposed Implementation Date: December 2018

In order to improve oversight of the City's on-call and call-back process, the Human Resources Department Director should coordinate with City department directors to identify and implement actions that improve accountability. These actions should include, but not be limited to, ensuring the City and departmental on-call and call-back procedures:

- are aligned with City personnel policies;
- are reviewed on a regular basis and updated, as needed;
- require departments to provide HRD an annual review of their on-call and call-back activities;
- include a mechanism for identifying employees approved for on-call and call-back duties and eligible for applicable pay; and
- provide notice to employees and applicants, at least annually, about the responsibilities and expectations of on-call and call-back positions.

Management Response: Agree

Proposed Implementation Plan: The Quality Assurance and Compensation teams from the Human Resources Department will jointly work on this recommendation. Based on the research that will be completed from Recommendation #1, Human Resource staff will revise the current procedure to meet the needs of the City, but also ensure City resources are used appropriately. This will include alignment with applicable policies, regular review, and reporting mechanisms. However, having a comprehensive Human Capital Management system would allow for greater tracking and monitoring of on-call and call-back status for employees. It would also allow for an easier communication to those employees receiving a stipend of any changes to the procedure. As it is now, without a system to assist in the tracking of employees, all communications will be sent to HR staff in the departments and they will disseminate as needed.

Proposed Implementation Date: December 2018

Appendix A: City of Austin On-Call and Call-Back Pay Personnel Procedure

CITY OF AUSTIN PERSONNEL PROCEDURES

Subject: On-Call and Call-Back Pay

Original Date: 2/17/99

Revision Date: 3/11/01

Human Resources Director Approval: *original signed by Juan Garza*

Policy Reference: II.(A) "Time and Attendance"

Policy Cross References: Overtime, Compensation, and Definitions

Scope: City of Austin Non-Exempt, Non-Civil Service Employees

Purpose: To establish guidelines for the administration of on-call and call-back assignments for those departments who use it to meet their business needs and to establish criteria to determine if the on-call is eligible for compensation.

Procedure:

I. DEFINITIONS

The Department Director or Assistant Director will determine whether there is a business need for On-Call and approve positions eligible to be placed on On-call.

A. On-Call

A period of time during which an employee must remain fit for duty and available to return to work, outside his/her normally scheduled working hours, holiday work time or scheduled overtime. An employee may be eligible for a stipend when a department's use of on call assignment is approved by the Human Resources Department.

B. Call-Back

Call-Back is defined as an unscheduled or emergency assignment to return to work outside the scheduled work hours occurring after leaving the job site, or on a holiday, or on a regular day off. Call-Back does not include overtime or holiday work scheduled in advance. Receiving a business related phone call, that does not require the employee to come back to work, is not a call-back.

II. RESPONSIBILITIES

A. Departments

1. Establishing On-Call Assignments

- Determine, with Department Director approval, whether there is a business need for an employee to be in an "on-call" status.
- Identify the jobs by job title and employees needed for the on-call.
- Identify the restrictions and expectations of the employee who is directed to be on-call.
- Determine the length of time in days and hours and frequency of the on-call status.
- Based on the business need, departments may request stipends for any job titles for which the department would like to provide stipends.

- Contact the Human Resources Department, Compensation Division for any changes to the original information provided.
- Develop internal procedures that are consistent with City-wide On Call/ Call-Back procedures.
- For those departments who pay on-call stipends, complete an annual review to determine the effectiveness of business objectives.

2. Administering On-Call and Call-Back Assignments

Once department management has determined that there is a business need for employees in certain positions to be placed on-call, supervisors and managers responsible for assigning the on-call status should comply with the following:

- The supervisor or member of the work group may not assign himself/ herself to an on-call status or call himself/herself back to work.
- To ensure consistency and fairness, develop and use a rotational schedule for assigning employees to an on-call status or call-back duty.
- Communicate in writing to employees: procedures for on-call or call-back assignments required equipment time period the employee will be in an on-call/ call-back status consequences of failing to comply with both internal and Citywide procedures
- The job posting for a vacant position that will entail on-call or call-back assignments should state that the position will require such. Any individual hired into, transferred into, promoted, demoted, or otherwise placed into a position that requires on-call or call-back assignments will be so informed upon selection.
- Department internal procedures should be consistent with Citywide On-Call / Call-Back procedures.

On-call or call-back assignments should be established to meet the operational needs of the department. Managers and Supervisors are responsible for complying with the provisions of this and their departmental procedures. Failure to comply with these procedures may result in disciplinary action.

B. Employees

Employees are required to:

- Accept an on-call assignment that might result in a call-back to work.
- Comply with the department's requirements to maintain in operating condition any necessary equipment when in an on-call status (i.e. radio, pagers, cellular phone, etc.)
- Respond within the time limits specified by the department's internal procedures when called back to work.
- Maintain the physical and mental fitness standards that are regularly required for performing their job tasks when in an on-call status.
- Notify their supervisor if, due to illness, injury or other circumstances, they are unable to be on-call.

Employees must comply with the provisions of this and their department on-call and callback procedures when assigned to be on-call or when called back to work.

III. PAYMENT FOR ON-CALL AND CALL-BACK ASSIGNMENTS

A. On-Call Stipend

The City of Austin in certain situations may pay employees a stipend for being in an on-call status. Criteria for considering the stipend for on-call is as follows:

- on-call meets the definition of on-call in Section I
- the work group of the employee experiences call-back an average of once a week or more
- the call-backs that occur when an employee is on-call are to respond to emergencies where property damage could occur or where a person's health and safety is threatened

To determine if a division or work group is eligible for the on-call stipend the "The Request for Approval for On-Call Compensation" form should be completed and forwarded to the Human Resources Department, Compensation Division, for review and approval.

If the on-call is determined to meet the criteria for the stipend, then the employee will receive an on call stipend, approved by HRD, determined by one of the following methods:

- Hourly Rate - the employee will receive \$1.50 per hour for actual time spent in an on-call status.
- Daily Rate - the employee will receive a daily rate equal to \$1.50 per hour times the average amount of time spent in an on-call status.

In some instances, the Human Resources Department Compensation Division may determine that an employee is so restricted that the entire on-call period should be considered work time. This analysis is different than that which HRD uses to determine when it is appropriate for a department to pay a stipend. If an on-call period is considered work time it will be paid accordingly and the stipend will not apply.

B. Call-Back

1. On Call Without Stipend

During each 24-hour period in which an employee is called back to work, and the employee is officially in an "on call" status, but not receiving an on call stipend, the employee receiving his/her first call-back shall be paid at one and one-half times the regular rate for the time worked with a guaranteed minimum three (3) hours of pay.

2. On Call With Stipend

During each 24-hour period in which an employee is called back to work, and the employee is officially in an "on call" status and receives an on call stipend, the employee receiving his/her first call-back, will receive a minimum of two (2) hours at one and one-half times the regular rate. In the case where actual hours are paid, the number of hours paid for the on-call stipend will be decreased by the number of call-back hours of work paid.

3. Not On Call

During each 24-hour period during which an employee is called back to work, (and is not in an "on call" status), the employee receiving his/her first call-back shall be paid at one and one-half for the time worked with a guaranteed minimum two (2) hours of pay.

Employees receiving additional calls back to work after the first call, but within the same 24-hour period, will be paid one and one-half times the regular rate only for actual time spent on subsequent calls back with no guaranteed minimum pay.

For most cases, time worked begins upon departure from place of origin and ends at the time of release from the call back or the beginning of the employee's next scheduled work shift, whichever comes first. In some cases, travel time from work to a personal destination may also count as work time. For example, when an employee is required to drive a City vehicle while on-call and the employee cannot use the City vehicle for personal transportation, all the time spent driving the vehicle to and from the site of the emergency work is work time. That employee does not cease working after a call-back until the employee has returned home or other personal destination.

IV DOCUMENTATION AND TIME SHEET CODING

A. On-Call

The following codes should not be used without approval from the Human Resources Department Compensation Division.

1. On-Call assignments are approved for an on-call stipend

If the Human Resources Department has determined that the on-call assignment meets the criteria for payment of a stipend, the employee's time sheet should be coded as (OCP) while the employee was in an "on-call" status.

2. On-Call which should be recorded as time worked

If the Human Resources Department determines that the on-call is so restricted that it is work time, the employee's time sheet should be coded as regular hours worked (REG).

For all other on-call assignments, departments will identify a method to track the schedules related to each on-call assignment. Departments will review which employees are placed on-call, and the frequency and duration of the calls back in order to evaluate potential staffing needs or shift changes. Departmental records must be made available for review when requested by the Human Resources Department.

B. Call-Back

1. Time Records

Departments shall maintain a record of actual hours worked. This documentation will reflect actual time worked rather than the minimum two or three hours paid. Departmental records must be made available for review when requested by the Human Resources Department.

2. Call Back Not Worked (CBN)

This code is used on the time sheet to pay the employee the minimum number of hours for which they are eligible when called back to work outside their normal work hours. If the employee works more than the minimum number as provided in this procedure, report all the hours as call back worked (CBW), not (CBN).

3. Call Back Worked (CBW)

This code is used on the time sheet to pay employees for regular work hours when they have been called back to work outside their scheduled work hours or on a holiday when they were not scheduled to work.

Request for Approval for On-Call Stipend

Department: _____
Requester: _____

Business need (What are the issues that will be addressed by this solution) A cost estimate should be attached to this request:

Division(s) or work group(s) requesting on-call compensation:

List the titles of positions that are being covered by this request:

How many hours per week will an employee be assigned on call?

How many employees will be on-call at one time?

How many employees will be assigned on call each week?

Type of Work: Is the employee(s) responding to a situation that is a public safety or health threat, or could result in significant property damage if the work is postponed until the next work day?

On average, how often is an employee, when on-call, called back? Is there a required response time when an employee is called back? If so, describe:

Are there any other restrictions on the employee(s)?

HR Liaison Signature

Department Director Signature

Approval by Human Resources Department Compensation Division

Appendix B: FY 2016 On-Call and Call-Back Costs and Usage

Department	On-Call Pay	Call-Back Worked*	Total Dollar Amount	Total Employees
Austin Energy	\$ 355,982	\$ 2,175,245	\$ 2,531,227	413
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Austin Police	\$ -	\$ 609,984	\$ 609,984	480
Watershed Protection	\$ 81,242	\$ 169,228	\$ 250,470	123
Transportation	\$ 33,276	\$ 132,565	\$ 165,841	24
Fleet Services	\$ 57,151	\$ 76,971	\$ 134,122	29
Parks & Recreation	\$ 48,644	\$ 49,420	\$ 98,064	67
Austin Fire	\$ 48,776	\$ 21,937	\$ 70,713	60
Wireless Communication	\$ 22,370	\$ 46,989	\$ 69,359	8
Building Services	\$ 36,738	\$ 31,247	\$ 67,985	25
Development Services	\$ 9,074	\$ 42,741	\$ 51,815	8
Public Works	\$ 15,892	\$ 26,376	\$ 42,268	68
Communication & Tech Mgmt	\$ 20,169	\$ 14,216	\$ 34,385	26
Library	\$ 7,049	\$ 18,184	\$ 25,233	19
Public Health	\$ 12,118	\$ 11,693	\$ 23,811	11
Animal Services	\$ 6,997	\$ 14,931	\$ 21,927	20
Aviation	\$ 15,426	\$ 5,081	\$ 20,507	28
Planning & Zoning	\$ 2,253	\$ 13,350	\$ 15,603	16
Convention Center	\$ -	\$ 1,900	\$ 1,900	11
Total	\$ 1,358,639	\$ 5,120,867	\$ 6,479,506	2,234

SOURCE: OCA analysis of on-call and call-back earning codes from the City's payroll system, March 2017

* Includes pay for guaranteed minimum hours totaling \$75,375.

NOTE: During FY 2016, Austin Police officers received compensatory time for being in an on-call status per their labor agreement.

Scope

The audit scope included on-call and call-back activities between October 1, 2014 through September 30, 2017.

Methodology

To complete this audit, we performed the following steps:

- interviewed management and staff in departments selected for review which include Human Resources, Austin Energy, Austin Water, Watershed Protection, Austin Police, Austin Fire, and Emergency Medical Services;
- reviewed Citywide and department policies and procedures;
- interviewed department internal audit management in Austin Energy and Austin Water Utility;
- reviewed collective bargaining agreements for the Austin Police Department, Austin Fire Department, and Emergency Medical Services;
- analyzed payroll data for employee time charged to the on-call and call-back earning codes by department;
- evaluated job descriptions and job postings for references to on-call and call-back responsibilities for selected departments;
- obtained information from the Human Resources Department of peer cities in Texas⁴ and compared this information to the City's on-call and call-back processes for civilian and sworn employees;
- compared lists of employees paid for on-call and call-back activities from an internal department systems versus the City's payroll system;
- identified time codes used by departments to charge time for on-call and call-back assignments and compared against approved time codes for these assignments;
- evaluated internal controls related to the on-call and call-back process; and
- evaluated the risk of fraud, waste, and abuse with regard to the on-call and call-back process.

Audit 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.

⁴ Texas peer cities were Dallas, Fort Worth, Houston, and San Antonio.

The Office of the City Auditor was created by the Austin City Charter as an independent office reporting to City Council to help establish accountability and improve City services. We conduct performance audits to review aspects of a City service or program and provide recommendations for improvement.

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