



Follow-up Review of Audit of Consolidated Dispatch Costs at Broward Sheriff's Office

Office of the County Auditor

Follow-up Review Report

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

Audit Conducted by:
Gerard Boucaud, CIA, CISA, CDPSE, Audit Manager
Fay Francis, Audit Supervisor
Diandra S Jack, Staff Auditor

Report No. 20-17
September 28, 2020



OFFICE OF THE COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

September 28, 2020

Honorable Mayor and Board of County Commissioners

We have conducted a follow-up review of our Audit of Consolidated Dispatch Costs at Broward Sheriff's Office (Report No. 19-06). The objective of our review was to determine the implementation status of our previous recommendations.

We conclude that of the six recommendations in the report, we determined that five were partially implemented and one recommendation was not implemented. The status of each of our recommendations is presented in this follow-up report.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

We appreciate the cooperation and assistance provided by the staff of the Broward Sheriff's Office throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

- cc: Bertha Henry, County Administrator
Monica Cepero, Deputy County Administrator
Andrew Meyers, County Attorney
Gregory Tony, Sheriff, Broward County Sheriff's Office
Tracy Jackson, Director, Regional Emergency Services & Communications
Brett Bayag, Assistant Director, Regional Emergency Services & Communications

TABLE OF CONTENTS

IMPLEMENTATION STATUS SUMMARY	2
INTRODUCTION	4
Scope and Methodology	4
Overall Conclusion	4
OPPORTUNITIES FOR IMPROVEMENT	5
1. Management Should Implement FITCH’s Recommendations to Improve the Efficiency and Effectiveness of Operations.	5
2. Staffing Levels Should be Adjusted to Reduce Overtime Costs.	6
3. Timekeeping Technology and Procedures Should be Updated to Improve Efficiency and Accuracy of Payroll Processes and Ensure Compliance.....	6
4. Changes to Quality Assurance Services may Improve Compliance with Industry Standards but Increase Cost.	7

IMPLEMENTATION STATUS SUMMARY

Implementation Status of Previous Recommendations From Audit of Consolidated Dispatch Costs at Broward Sheriff's Office

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.	County management work with the Broward Sheriff's Office to determine appropriate staffing levels based upon the phased implementation of FITCH's recommendations and ensure appropriate programs and procedures are in place to acquire and maintain adequate staffing levels.		<input checked="" type="checkbox"/>		
2.	County management work with the Broward Sheriff's Office to ensure appropriate programs and procedures are in place to hire and maintain adequate staffing levels. Adequate staffing levels should be considered in conjunction with the phased implementation of FITCH's recommendations.		<input checked="" type="checkbox"/>		
3A.	County management work with the Broward Sheriff's Office to upgrade the TeleStaff system or purchase other scheduling software compatible with the PeopleSoft payroll system to automate the transfer of payroll schedule and exception data.		<input checked="" type="checkbox"/>		
3B.	County management work with the Broward Sheriff's Office to enhance current procedures to validate the accuracy of data transferred from the TeleStaff system to PeopleSoft.			<input checked="" type="checkbox"/>	
4A.	County Management Work with the Broward Sheriff's Office to clarify the plan to implement the Replay agreement, including the reallocation of existing QA resources and any savings based on Fitch's recommendations.		<input checked="" type="checkbox"/>		

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
4B.	County Management Work with the Broward Sheriff's Office to ensure industry QA standards are met for non-EMD calls.		<input checked="" type="checkbox"/>		

INTRODUCTION

Scope and Methodology

The Office of the County Auditor conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted a follow-up review of our Audit of Consolidated Dispatch Costs at Broward Sheriff's Office (Report No. 19-06). The objective of our review was to determine the implementation status of previous recommendations for improvement.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our follow-up review included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The follow-up testing was performed for the period July 1, 2020 through September 22, 2020. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that of the six recommendations in the report, we determined that five were partially implemented and one recommendation was not implemented. The status of each of our recommendations is presented in this follow-up report.

OPPORTUNITIES FOR IMPROVEMENT

This section reports actions taken by management on the Opportunities for Improvement in our previous review. The issues and recommendations herein are those of the original review, followed by the current status of the recommendations.

1. Management Should Implement FITCH's Recommendations to Improve the Efficiency and Effectiveness of Operations.

Recommendations made by FITCH have not yet been fully implemented. FITCH made 21 recommendations which they indicate, if implemented, would result in increased efficiencies that would allow a reduction in staffing for call intake and radio positions between 9.7% and 11.1% with no layoffs required to achieve this goal. FITCH's recommendations include the following:

- ❖ Filling vacant positions in a timely manner, alternate work schedules and longer shifts.
- ❖ Changing the ratio of Supervisors to dispatch personnel from 1:10 to 1:6.
- ❖ Adjusting call processing staffing to achieve initial call-taking performance of between three to five seconds at the 90th percentile.
- ❖ Consolidating law enforcement and fire radio positions to increase efficiency.

Implementing FITCH's recommendations and arriving at the recommended staffing levels may result in savings of approximately \$631,000 annually. Broward Sheriff's Office indicated that hiring and training challenges may preclude timely implementation.

We recommended County management work with the Broward Sheriff's Office to determine appropriate staffing levels based upon the phased implementation of FITCH's recommendations and ensure appropriate programs and procedures are in place to acquire and maintain adequate staffing levels.

Implementation Status: Partially Implemented

Of the 21 recommendations made by FITCH, 16 recommendations were directed at the Broward Sheriff's Office (BSO). Per BSO, of the 16 recommendations:

- ❖ Nine recommendations were implemented
- ❖ Five recommendations were partially implemented,
- ❖ Two recommendations were not implemented

2. Staffing Levels Should be Adjusted to Reduce Overtime Costs.

Consolidated Dispatch has 447 budgeted personnel positions; however, only an average of 417 positions (including administrative staff) were filled during FY 2017. We noted that overtime costs are approximately 15% of overall operational costs and was, by comparison, approximately 26% of the amount paid for regular salaries in FY 2017. Figure B shows the overtime costs from FY 2015 to FY 2017.

Overtime is paid at a premium rate (1 ½ times regular rate). The excess monies paid over regular rate was \$1.8 million which represents approximately 35 additional full-time equivalents ("FTE"). Filling currently budgeted positions may result in annual savings of approximately \$260,000 after new employees receive all required training.

We recommended County management work with the Broward Sheriff's Office to ensure appropriate programs and procedures are in place to hire and maintain adequate staffing levels. Adequate staffing levels should be considered in conjunction with the phased implementation of FITCH's recommendations.

Implementation Status: Partially Implemented

Consolidated Dispatch has 447 budgeted personnel positions; however, only an average of 404 positions (including administrative staff) were filled during FY 2020. However, BSO has developed a 2020 Recruitment Plan dated March 24, 2020 and represented that they have been unable to fill all vacant positions due to the attrition rate in conjunction with the limitations of the current Training facility. BSO represented that they are currently in discussions with County Management to procure a larger facility that will allow them to train more recruits.

3. Timekeeping Technology and Procedures Should be Updated to Improve Efficiency and Accuracy of Payroll Processes and Ensure Compliance.

During our review of timekeeping and payroll procedures, we noted the version of the Telestaff scheduling system currently used by BSO does not electronically transmit employee schedule exception hours to the PeopleSoft payroll system. As a result, payroll exceptions including overtime and paid absences are manually entered reducing efficiency and accuracy. Specifically, we noted the following concerns:

- A. The time currently spent to manually input payroll exception data into the PeopleSoft payroll system is excessive. Employees are paid according to their schedule in TeleStaff, and any exception to scheduled hours must be recorded to ensure accurate payroll.

According to management, approximately 70 hours are spent every two weeks (1,820 hours annually or 1.12 full time employees) to manually input payroll exception data.

- B. Procedures are not adequate to ensure data from the TeleStaff system matches PeopleSoft. For two of 58 (3%) employees reviewed, hours manually entered into the PeopleSoft payroll system did not agree with hours worked in the TeleStaff system. Payroll information from TeleStaff should agree to the information manually entered in the PeopleSoft system. Failure to ensure accurate hours are entered in PeopleSoft could result in overpayments or underpayments to employees.

We recommended County management work with the Broward Sheriff's Office to:

- A. Upgrade the TeleStaff system or purchase other scheduling software compatible with the PeopleSoft payroll system to automate the transfer of payroll schedule and exception data.
- B. Enhance current procedures to validate the accuracy of data transferred from the TeleStaff system to PeopleSoft.

Implementation Status:

- A. **Partially implemented.** BSO upgraded the TeleStaff system which includes interface tools that can be used to share data with enterprise systems; however, as of the September 23, 2020, these features have not been implemented.
- B. **Not implemented.** Manual data transfer procedures are still in place and procedures have not been modified from those audited.

We continue to recommend County management work with the Broward Sheriff's Office to enhance current procedures to validate the accuracy of data transferred from the TeleStaff system to PeopleSoft.

4. Changes to Quality Assurance Services may Improve Compliance with Industry Standards but Increase Cost.

During our review of qualitative analysis services, we noted the following concerns:

- A. County Administration has implemented an agreement with Replay Systems, Inc. (Replay) for independent quality assurance and quality improvement (QA/QI services) for approximately \$648,000 annually; however, these services are currently performed by BSO's qualitative assurance personnel and there is a lack of clarity between BSO and County as to how these additional services may be integrated or how it may affect the

current staffing plan within BSO. A lack of clarity on the implementation of this agreement may result in increased operational inefficiencies, costs, and organizational uncertainty. A transition plan should be documented and communicated to adjust job responsibilities of some existing QA personnel to QA responsibilities not covered under the Replay agreement and reassign some existing QA personnel to other operational functions within Consolidated Dispatch. Since there is no expectation of staff reductions as a result of this agreement, the cost of this contract will be in addition to current costs unless proposed savings from the implementation of Fitch's recommendations offsets this amount.

- B. The volume of non-emergency medical dispatch (Non-EMD) calls reviewed by the QA Unit is approximately 0.22% which is significantly below the industry standard of 2%. Failure to review an adequate number of non-EMD calls may result in lack of compliance with standard operating procedures and may allow noncompliance to remain undetected. Management should apply industry standards, where applicable, when assessing performance and address areas needing improvement in a timely manner. The implementation of the Replay agreement, as described in A. above, is expected to increase the volume of non-EMD calls reviewed.

We recommended County Management Work with the Broward Sheriff's Office to:

- A. Clarify the plan to implement the Replay agreement, including the reallocation of existing QA resources and any savings based on Fitch's recommendations.
- B. Ensure industry QA standards are met for non-EMD calls.

Implementation Status:

- A. **Partially Implemented.** Replay Systems, Inc independent QA/QI services, as detailed under the County's contract with Replay systems for QA purposes, have already been implemented by BSO. The BSO QA/QI unit is currently restructuring to maximize operational efficiency; however, staffing plans for the QA/QI unit will remain unavailable until the State of Emergency in response of the COVID-19 pandemic is lifted.
- B. **Partially implemented.** Since our audit, calls are no longer classified "EMD" and "Non-EMD". Calls are now categorized as "Protocol calls" and "Non-Protocol calls". Former Non-EMD calls may fall into either category. Calls related to fire, medical, and law enforcement now fall into the "Protocol calls" category and are currently being reviewed.