



FY2023 Data Analysis Results

September 27, 2023

Mayor

Mattie Parker

Council Members

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Audit Staff

David A. Medrano
City Auditor

9-27-2023

Date

Brian Burkland
Assistant City Auditor

9-27-2023

Date

Tom Wilson
Interim Audit Manager

9-27-2023

Date

Sam King
Business Process Analyst

9/27/2023

Date

Rejina Shrestha
Internal Auditor

9/27/2023

Date





FY2023 DATA ANALYSIS RESULTS

The Department of Internal Audit completed the following data analysis projects during fiscal year 2023. Since these projects were not audits, they were not conducted in accordance with government auditing standards. Instead, these projects were conducted to help evaluate risks throughout the City, and to help identify functions that should be considered for audit.

Payroll – Termination Payments

Internal Audit recalculated 25 termination leave payments for the quarter ending 3/31/2023. We then performed independent calculations to determine the accuracy of the payments.

Results: We did not identify any exceptions.

Employee-to-Vendor Address Match

Internal Audit reviewed 8,948 vendor addresses and 8,195 employee addresses for any matching locations between the vendors and employees, as of 4/30/2023.

Results: Internal Audit identified 102 matching addresses between vendors and employees. However, after further review, no exceptions were identified.

Duplicate Payments

Internal Audit performed data analysis on a total of 106,933 records for the periods 4/1/2022 through 9/30/2022 and 10/1/2022 through 6/30/2023, in order to identify duplicate payments.

Results: Internal Audit identified 42 potential duplicate payments, and confirmed five (5) separate duplicate payments issued to vendors totaling \$28,466.09.

- In the first instance, a duplicate payment of \$27,528.00 was made to a vendor under two separate invoices submitted to the City of Fort Worth on two separate dates, for the same service.
- In the second instance, a duplicate payment of \$491.90 was made to a vendor under two separate invoices submitted to the City of Fort Worth on two separate dates, for the same service.
- In the third instance, the City of Fort Worth twice paid \$210.00 for a different vendor with the same invoice number on the same invoice date.
- In the fourth instance, the City of Fort Worth twice paid \$140.00 for a different vendor with the same invoice number on the same invoice date.
- In the fifth instance, a duplicate payment of \$96.19 was made to a vendor under two separate invoices submitted to the City of Fort Worth on two separate dates, for the same service.

Acknowledgements

The Department of Internal Audit would like to thank all City departments for their cooperation, assistance and prompt follow-up to the results of our data analysis projects.