

# FY2025 (Q2) Data Analysis

May 16, 2025

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Mattie Parker

## City of Fort Worth Department of Internal Audit

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## PROCUREMENT CARD ASSIGNMENTS

### Background

- The City's Procurement Card (P-Card) Policy defines P-Card Holder as a regular, full-time employee who is empowered to purchase goods and/or services for the City or to spend City funds in accordance with the P-Card policy when using a P-Card, and who has confirmed their understanding of the P-Card policy and all of its requirements and duties.
- The City employee whose name appears on the P-Card is considered the P-Card Holder and is accountable for all charges made.

### Objective

To verify that City P-Cards were only assigned to full-time, permanent employees

### Methodology

- Identified names of each individual assigned a City P-Card, based on JPMorgan Chase's cardholder listing
- Compared names of individuals who were assigned a City P-Card to names of employees in the City's PeopleSoft Human Capital Management software
- Determined the employment status of each individual (as noted in PeopleSoft) who had been assigned a City P-Card
- Concluded as to whether City P-Cards were only assigned to full-time employees

### What We Found

No exceptions were noted.

Based on our analysis, City P-Cards were only assigned to full-time, permanent employees.

### Scope

March 4, 2025

## PROCUREMENT CARD ACTIVITY AFTER ASSIGNED CARDHOLDER SEPERATED FROM THE CITY

### Background

The City's Procurement Card (P-Card) Policy states that Department Directors are responsible for ensuring the P-Card Administrator is promptly notified of any change in P-Card Holder employment status (e.g., separation from the City).

The City's P-Card Policy also states the P-Card Holder is responsible for notifying the P-Card Administrator of any change in employment status (e.g., separation from the City).

Once an individual separates employment with the City, that individual's access (as a City employee) should be terminated.

### Objective

To ensure there was no P-Card activity executed after the assigned cardholder's separation from the City of Fort Worth

### Methodology

- Internal Audit identified 18 individuals who had been issued a City P-Card, but had separated employment with the City.
- Dates of transactions made with P-Cards assigned to the 18 former employees were compared to employee separation dates. We then ensured P-Card transactions were only executed when the cardholders were employed with the City of Fort Worth.

### What We Found

No exceptions were noted.

We identified two P-Cards with transactions initiated after the assigned cardholders' separation dates from the City. However, the transactions were refunds related to procurements made when both cardholders were City of Fort Worth employees.

### Scope

January 1, 2024 through January 8, 2025

## CITY VEHICLE FUELING

### Background

- The Fleet Services Division, within the Property Management Department, provides fueling services to all City departments.
- Fueling is provided at various on-site City facilities, as well as off-site/non-City fueling stations.
- Employees using City fueling stations are required to enter an assigned personal identification number (PIN) and City vehicle number prior to fueling.
- City fueling records are retained within FASTER, the City's fleet management software.

### Objective

To help determine the appropriateness of fuel transactions

### Methodology

- *Fueling at Specific Times and on Specific Days and Dates:* Internal Audit extracted and analyzed the following fueling transactions processed during our review period:
  - between 10:00pm and 6:00am;
  - on weekends; and,
  - on City-recognized holidays.

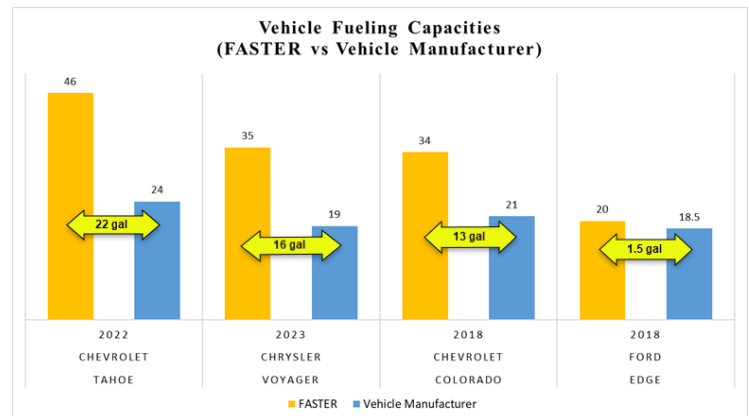
- *Gallons Fueled versus Vehicle Tank Capacity:* For the entire vehicle population, Internal Audit compared the number of gallons pumped (per FASTER) to fuel tank capacities noted within FASTER.

Internal Audit also compared fuel tank capacities noted within FASTER to a sample of fuel tank capacities noted by vehicle manufacturers. We then compared the number of gallons pumped (per FASTER) to our sample of tank capacities specified by vehicle manufacturers.

- *Fuel Card Activity versus Active Vehicle Status:* Since fuel cards for off-site/non-City Fueling stations are assigned to specific City vehicles, Internal Audit compared off-site/non-City fueling transactions to the list of active and auctioned City vehicles. We then determined whether the fuel card transactions were made when the assigned City vehicle was "active".

### What We Found

- *Fueling at Specific Times and on Specific Days and Dates:* No exception noted. Departments whose job responsibilities require 24/7 operations and/or working on weekends and holidays were the primary departments with fueling transactions between 10:00pm and 6:00am, on weekends, and on City-recognized holidays. See [pages 6 through 8](#).
- *Gallons Fueled versus Vehicle Tank Capacity:* We concluded that fuel tank capacities for some City vehicles, noted within FASTER, exceeded vehicle manufacturer fuel tank capacities by as little as 1.5 gallons and as much as 22 gallons, as shown below.



Source: Auditor-Generated

## CITY VEHICLE FUELING (continued)

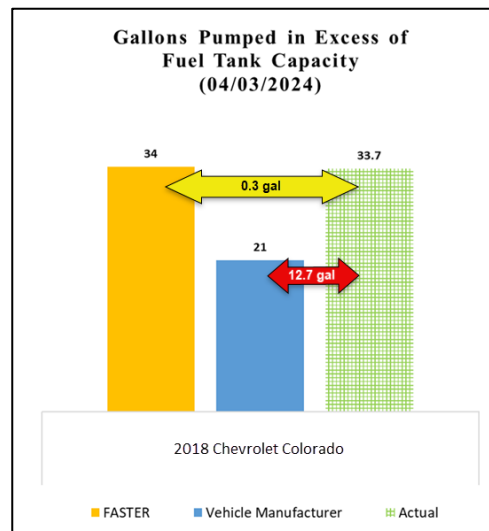
From our random sample of 15 vehicle types (861 vehicles), we identified 69 instances where the gallons pumped exceeded the vehicle manufacturer's tank capacity.

Vehicle	Transaction Count							Totals
	1 - 3 gallons	3.1 - 5.0 gallons	5.1 - 7.0 gallons	7.1 - 10.0 gallons	10.1 - 12.0 gallons	12.1 - 20.0 gallons	Exceeded 20 gallons	
2017 Dodge Charger	1	0	3	1	0	0	0	5
2018 Dodge Charger	13	1	2	0	0	0	0	16
2019 Dodge Charger	0	2	0	0	0	0	0	2
2018 Chevrolet Tahoe	3	1	1	4	1	0	0	10
2019 Chevrolet Tahoe	3	2	1	0	0	0	0	6
2020 Chevrolet Tahoe	0	0	1	1	0	0	0	2
2021 Chevrolet Tahoe	1	0	0	0	0	0	0	1
2022 Chevrolet Tahoe	2	4	6	2	5	0	1	20
2023 Chevrolet Tahoe	1	1	1	3	0	0	0	6
2018 Chevrolet Colorado	0	0	0	0	0	1	0	1
<b>Totals:</b>	<b>24</b>	<b>11</b>	<b>15</b>	<b>11</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>69</b>

Source: Auditor-Generated

The Fleet Services Division indicated that fuel tank capacities, within FASTER, are changed from that of the manufacturer's by up to five gallons, although our test results indicate changes more than five gallons. Per Fleet Services, these changes allow specific fueling transactions to be posted and billed when equipment operators continue fueling after gas nozzles automatically stop. Fleet Services said the fuel capacity should always be reinstated to the original fuel capacity for each asset once the transaction has cleared. Internal Audit was unable to conclude as to whether the excessive fueling was due to multiple City vehicles being fueled under the same transaction or the result of abuse or fraud.

Internal Audit concluded that with the City's current practice, exception reports would not detect instances of excessive fueling. For example, in the instance where we identified an excessive fueling of 12.7 gallons, total gallons fueled exceeded the tank capacity noted within FASTER by only .3 gallons.



Sources: FASTER & Vehicle Manufacturer's Website

## CITY VEHICLE FUELING (continued)

Adjusting fuel tank capacities from that of the manufacturer overrides controls intended to help prevent fraud, waste, and abuse, and could jeopardize vehicle warranties on newer vehicles. As a result of our analysis, Fleet Services indicated they would adjust fuel capacities for assets in FASTER to up to three gallons (instead of five) since industry standards say vehicles can take anywhere from .5 to three gallons once the nozzle automatic stops, based on fuel tank size, design, and fuel expansion based on temperature. Unless a vehicle has been retrofitted, Internal Audit concluded it is unlikely for a vehicle to hold up to five gallons more than the specified tank capacity. Based on our analysis, none of the vehicles accounting for the 69 transactions were retrofitted.

- *Fuel Card Activity versus Active Vehicle Status:* Based on auction and vehicle records within FASTER, we concluded that fuel cards used at off-site/non-City fueling stations were assigned to City vehicles that were considered “active” at the time of the fueling transaction. However, we identified five (5) vehicles that had fueling transactions at on-site, City fueling locations although the vehicles had been auctioned prior to the fueling transaction dates. The Fleet Services Division provided documentation evidencing they were aware of fueling coded to City vehicles that had been auctioned and noted that this usually happens when equipment operators use their old, versus new, unit number at the pump. Fleet Services then processes the transactions to allow the fuel transactions to post to FASTER so user departments can be billed. Fleet Services indicated they are working with the City’s Information Technology Solutions Department to confirm the script that deactivates vehicles from the fuel system is working correctly to prevent these occurrences.

### Scope

FY2024 (Between 10:00pm and 6:00am)

FY2024 (Weekends)

FY2024 through January 1, 2025 (City-recognized holidays)

### Acknowledgements

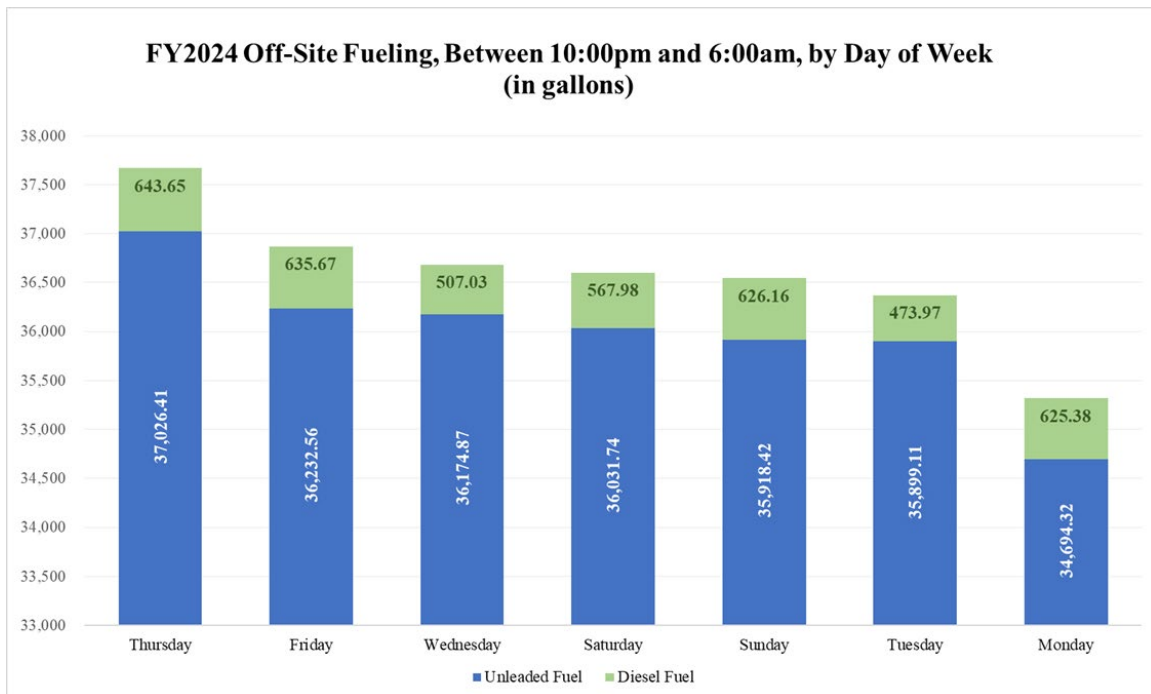
The Department of Internal Audit would like to thank the Fleet Services Division of the Property Management Department for their cooperation and assistance during this project.

## CITY VEHICLE FUELING (continued)

### FY2024 Transactions Between 10:00pm and 6:00am, by Department (in gallons)

Department	On-Site		Off-Site		Totals
	Unleaded	Diesel	Unleaded	Diesel	
Police	43,056.34	481.81	248,980.62	267.95	292,786.72
Fire	2,081.92	29,461.59	2,787.29	3,811.89	38,142.69
Water	23,053.11	11,731.61	164.79	-	34,949.51
Transportation & Public Works	11,339.08	19,834.59	-	-	31,173.67
Code Compliance	7,246.49	7,170.46	-	-	14,416.95
Development Services	8,496.16	-	-	-	8,496.16
Environmental Services	2,228.96	5,574.55	-	-	7,803.51
Property Management	855.68	997.87	17.85	-	1,871.40
Park & Recreation	644.99	739.14	-	-	1,384.13
Information Technology	228.64	116.08	-	-	344.72
Aviation	146.47	47.75	26.88	-	221.10
Municipal Court	136.05	-	-	-	136.05
Library	85.70	28.80	-	-	114.50
Unknown. Asset Number Not Indicated	22.69	8.46	-	-	31.15
<b>Totals</b>	<b>99,622.28</b>	<b>76,192.71</b>	<b>251,977.43</b>	<b>4,079.84</b>	<b>431,872.26</b>

Source: FASTER



Source: FASTER



## CITY VEHICLE FUELING (continued)

### FY2024 Weekend Transactions, by Department (in gallons)

Department	On-Site		Off-Site		Totals
	Unleaded	Diesel	Unleaded	Diesel	
Police	38,356.44	604.98	299,653.74	1,018.74	339,633.90
Fire	1,435.49	20,043.60	5,802.97	8,941.49	36,223.55
Transportation & Public Works	4,985.41	10,366.31	-	-	15,351.72
Water	10,253.34	4,936.68	-	-	15,190.02
Code Compliance	4,984.18	6,240.67	-	-	11,224.85
Environmental Services	2,128.90	1,341.95	-	-	3,470.85
Park & Recreation	729.07	1,685.60	40.89	-	2,455.56
Aviation	-	103.42	1,261.23	-	1,364.65
Municipal Court	20.57	-	1,229.44	-	1,250.01
Development Services	924.99	-	-	-	924.99
Property Management	401.39	468.33	32.61	-	902.33
Library	652.70	119.40	-	-	772.10
Neighborhood Services	63.20	-	-	-	63.20
Unknown. Asset Number Not Indicated	12.69	8.46	-	-	21.15
Information Technology	21.09	-	-	-	21.09
<b>Totals</b>	<b>64,969.46</b>	<b>45,919.40</b>	<b>308,020.88</b>	<b>9,960.23</b>	<b>428,869.97</b>

Source: FASTER

### FY2024 Weekend Transactions, by Day (in gallons)

Day	On-Site		Off-Site		Totals
	Unleaded	Diesel	Unleaded	Diesel	
Saturdays	32,570.60	23,372.59	157,418.92	4,572.34	217,934.45
Sundays	32,398.86	22,546.81	150,601.96	5,387.89	210,935.52
<b>Totals</b>	<b>64,969.46</b>	<b>45,919.40</b>	<b>308,020.88</b>	<b>9,960.23</b>	<b>428,869.97</b>

Source: FASTER

## CITY VEHICLE FUELING (continued)

### Holiday Transactions, by Department October 1, 2023 through January 1, 2025 (in gallons)

Department	On-Site		Off-Site		Totals
	Unleaded	Diesel	Unleaded	Diesel	
Police	5,003.33	345.02	37,275.88	48.19	42,672.42
Fire	183.47	2,190.14	755.61	1,095.66	4,224.88
Water	1,422.48	1,758.18	-	-	3,180.66
Transportation & Public Works	422.72	1,333.54	-	-	1,756.26
Code Compliance	402.40	592.03	-	-	994.43
Environmental Services	214.59	217.06	-	-	431.65
Property Management	53.27	135.08	-	-	188.35
Park & Recreation	110.86	77.14	-	-	188.00
Development Services	186.15	-	-	-	186.15
Municipal Court	-	-	66.98	-	66.98
Aviation	-	-	45.68	-	45.68
Information Technology	12.86	-	-	-	12.86
<b>Totals</b>	<b>8,012.13</b>	<b>6,648.19</b>	<b>38,144.15</b>	<b>1,143.85</b>	<b>53,948.32</b>

Source: FASTER

### Holiday Transactions, by Station Type October 1, 2023 through January 1, 2025 (in gallons)

CFW Holiday	On-Site		Off-Site		Totals
	Unleaded	Diesel	Unleaded	Diesel	
Fourth of July 2024	1,083.42	515.02	4,912.37	163.04	6,673.85
MLK Day 2024	940.92	2,017.32	2,644.08	154.16	5,756.48
Memorial Day 2024	843.08	1,048.41	3,298.00	122.48	5,311.97
Juneteenth 2024	809.86	452.13	3,619.63	61.63	4,943.25
Labor Day 2024	526.75	308.59	3,246.63	64.20	4,146.17
Thanksgiving Fri 2024	316.96	406.69	3,104.65	106.59	3,934.89
New Years 2024	759.05	320.29	2,572.99	98.40	3,750.73
Thanksgiving Fri 2023	448.30	416.36	2,590.10	94.56	3,549.32
Christmas 2023	797.40	373.32	2,281.30	48.28	3,500.30
Thanksgiving 2024	313.86	232.78	2,791.08	36.33	3,374.05
New Years 2025	360.51	195.69	2,510.83	101.07	3,168.10
Thanksgiving 2023	460.37	250.14	2,276.90	17.66	3,005.07
Christmas 2024	351.65	111.45	2,295.59	75.45	2,834.14
<b>Totals</b>	<b>8,012.13</b>	<b>6,648.19</b>	<b>38,144.15</b>	<b>1,143.85</b>	<b>53,948.32</b>

Source: FASTER

**CITY VEHICLE FUELING (continued)**  
**OFF-SITE/NON-CITY FUELING STATIONS ONLY**

**FY2024 Premium Fueling**  
**Transactions Between 10:00pm and 6:00am, by Fuel Type**  
**(in gallons)**

FORT WORTH®	
Fuel Type	Gallons
Regular Unleaded	243,364.41
Unleaded Plus	6,325.81
Regular Diesel 1	3,330.75
Unleaded Super	1,452.55
Diesel #1	685.27
Unleaded Ethanol (10% blend)	418.10
Unleaded Ethanol (5.7% blend)	221.63
E85	127.15
UNLEthanol (15% Blend)	66.75
B5 Diesel Blend 5% Biodiesel	37.99
Premium Diesel #2	20.74
Diesel Exhaust Fluid	5.09
Fuel Type Not Noted	1.00
Unleaded Methanol (5.7% blend)	0.03
<b>Totals</b>	<b>256,057.27</b>

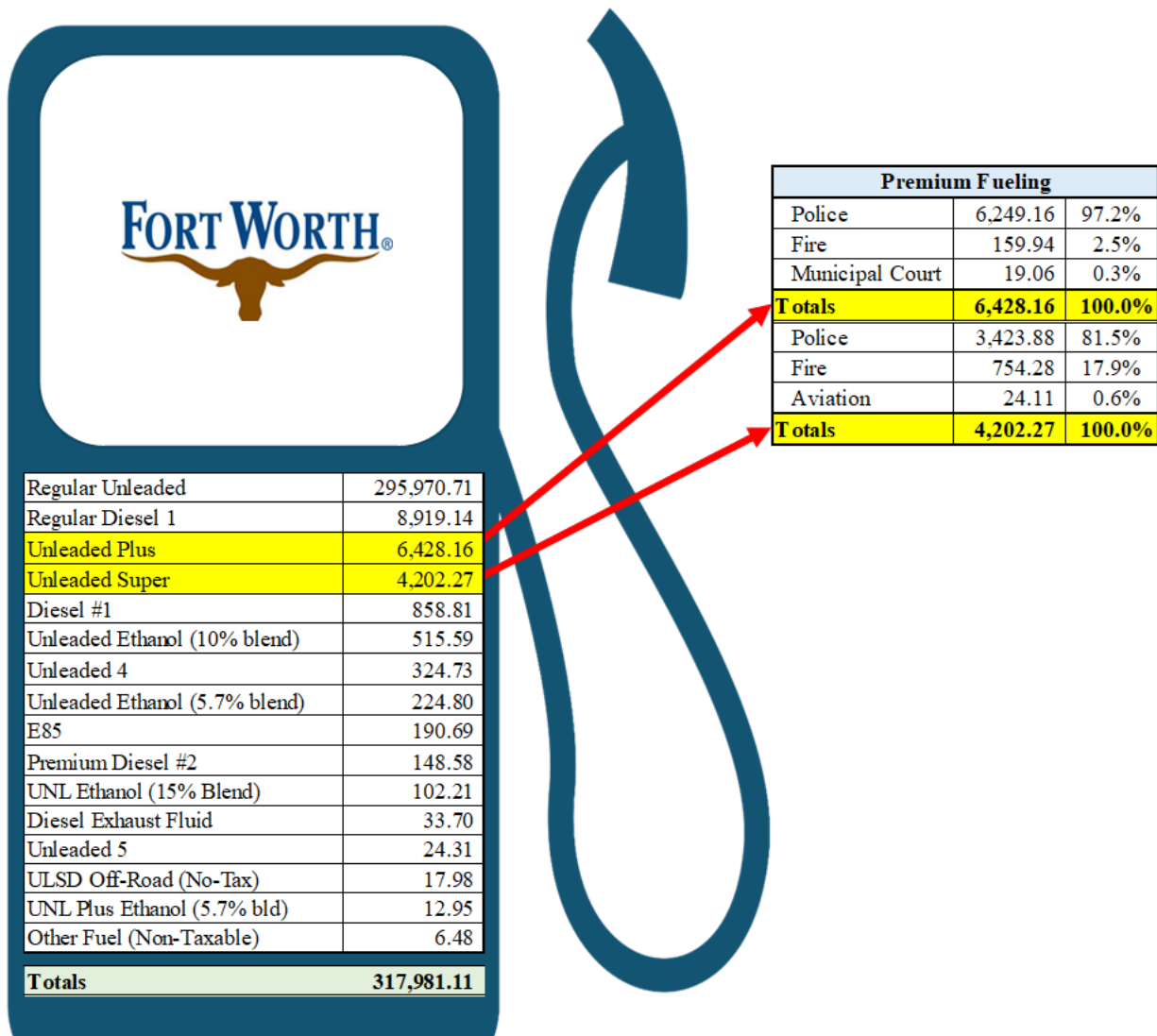
Premium Fueling		
Police	6,315.95	99.8%
Fire	9.86	0.2%
<b>Totals</b>	<b>6,325.81</b>	<b>100.0%</b>
Police	1,227.89	84.5%
Fire	224.66	15.5%
<b>Totals</b>	<b>1,452.55</b>	<b>100.0%</b>

Source: Fuel Warehouse

NOTE: These numbers include rolling stock only

**CITY VEHICLE FUELING (continued)  
OFF-SITE/NON-CITY FUELING STATIONS ONLY**

**FY2024 Premium Fueling  
Weekend Transactions, by Fuel Type  
(in gallons)**




Source: Fuel Warehouse

NOTE: These numbers include rolling stock only

**CITY VEHICLE FUELING (continued)**  
**OFF-SITE/NON-CITY FUELING STATIONS ONLY**

**Premium Fueling**  
**Holiday Transactions, by Department**  
**October 1, 2023 through January 1, 2025**  
**(in gallons)**



Regular Unleaded	36,812.98
Regular Diesel 1	1,054.59
Unleaded Plus	653.11
Unleaded Super	482.93
Diesel #1	89.26
Unleaded Ethanol (10% blend)	73.62
Unleaded 4	54.57
E85	30.69
Unleaded Ethanol (5.7% blend)	21.86
UNL Ethanol (15% Blend)	14.39
<b>Total</b>	<b>39,288.00</b>

Premium Fueling		
Police	632.43	96.8%
Fire	20.68	3.2%
<b>Totals</b>	<b>653.11</b>	<b>100.0%</b>
Police	393.60	81.5%
Fire	77.06	16.0%
Aviation	12.27	2.5%
<b>Totals</b>	<b>482.93</b>	<b>100.0%</b>

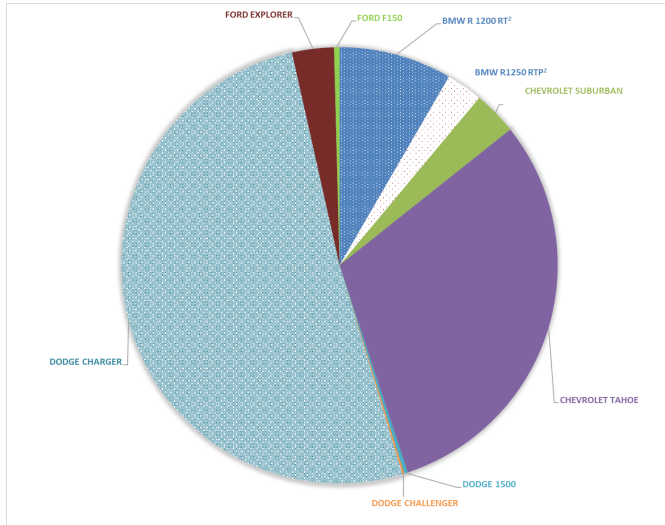
Source: Fuel Warehouse

NOTE: These numbers include rolling stock only

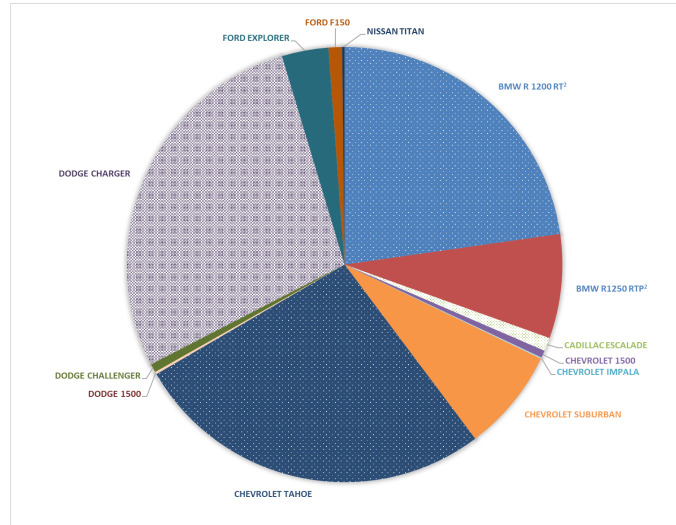
## CITY VEHICLE FUELING (continued) OFF-SITE/NON-CITY FUELING STATIONS ONLY

### FY2024 Premium Fueling, by Vehicle Type

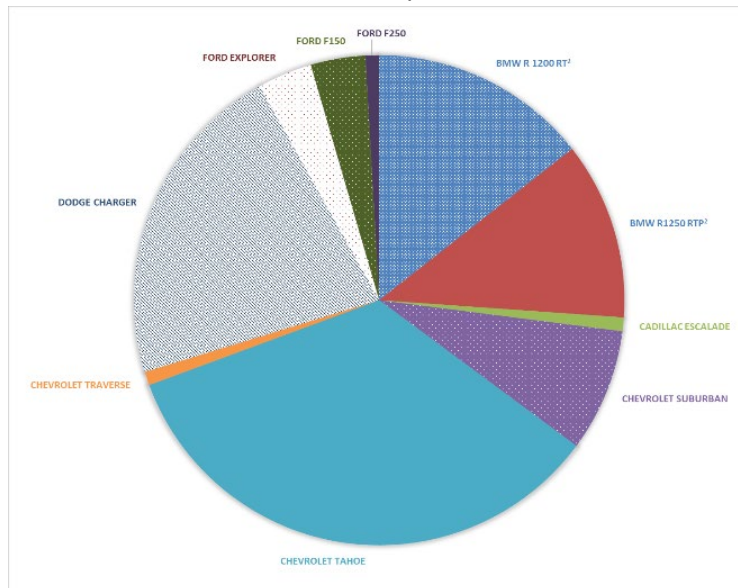
10:00pm and 6:00am



Weekends



Holidays



<sup>2</sup>Motorcycles

Source: Fuel Warehouse

## EMPLOYEE TERMINATION PAYMENTS

### Background

In addition to getting paid for hours worked, individuals who terminate employment with the City of Fort Worth also get paid for some unused leave, such as accrued compensatory time, vacation, sick leave, etc. Specifics vary based on employee classifications (e.g., civil service or general employee).

The City can collect any money from an employee's final pay or terminal leave payout that is owed to the City for benefits, overpayments, and/or any tools or equipment the City provided that are primarily for the benefit or convenience of the City. If the pay for hours worked on the final paycheck is reduced below the minimum wage, the City Attorney's Office is consulted to ensure Fair Labor Standards Act regulations are not violated.

### Objective

To determine whether final payments to terminating employees were calculated accurately and complied with City policy

### Methodology

- Reviewed CFW personnel regulations regarding termination pay
- Randomly selected a sample of 25 employee termination payments
- Recalculated term paycheck amounts for each sampled, former employee, and compared our results to the amounts paid

### What We Found

We identified a miscalculation on a term check paid to one former City employee.

For this employee, we identified a miscalculation which resulted in a City overpayment of \$114.18. The overpayment/miscalculation was due to an overstated short-term sick leave balance.

### Scope

January 1, 2024 through January 8, 2025

### Acknowledgements

The Department of Internal Audit would like to thank the Human Resources Department, Fire Department, and the Police Department for their cooperation and assistance during this project.

## SEED MONEY/CASH ADVANCES

### Background

- Section VI.11(a) of the City's Operating Public Improvement Districts Policy authorizes the advance payment of operating cash flow or seed money. Seed money is generally used as "start-up" funds for a business.
- In instances where seed money is to be repaid to the City, such requirements are noted within the binding contract and Mayor and Council (M&C) Communications.
- Cash advances are generally to be repaid.

### Objective

To ensure City cash advances and/or seed money granted has been repaid/reimbursed according to the contract, City policy, etc.

### Methodology

- Internal Audit searched data stored within the City's M&C Communications portal, based on fields containing the words "seed", "advance", or "cash flow".

### What We Found

No exceptions were noted.

We identified one cash advance. However, the M&C supporting that cash advance did not require a reimbursement until November 2025.

### Scope

FY2023 and FY2024



## VOLUNTARY PAYROLL DEDUCTIONS

### Background

- The City of Fort Worth makes automatic voluntary payroll deductions available to pay membership dues for employee organizations, associations, and other City-offered services.
- For deductions reviewed during our analysis, the City assessed an administrative fee of five cents for each employee's voluntary deduction, each pay period.

### Objective

To ensure City payments to employee organizations and associations were limited to the employees' automatic payroll deductions

### Methodology

- Identified payroll codes designated for voluntary employee deductions for memberships in professional organizations and associations
- Identified employees with the designated voluntary payroll deductions codes
- Identified City payments to the professional organizations and associations
- Compared total voluntary employee payroll deductions to total payments made to the professional organizations and associations

For purposes of this analysis, Internal Audit did not confirm whether voluntary deduction forms were on file, nor did we verify the accuracy of the amount of each employee's voluntarily payroll deduction.

### What We Found

Internal Audit identified 19 payroll deduction codes (within PeopleSoft Human Capital Management) designated for voluntary employee payroll deductions to specific professional organizations and associations. Of the 19 codes, five were inactive or no longer being used.

- We concluded that payments made to the professional organizations were totally funded by voluntary employee payroll deductions. However, during pay periods 24, 25, and 26 of CY2024, two non-Fire Department employees had voluntary payroll deductions (\$65.96 per pay period) processed for the Fort Worth Professional Firefighter's Association.
- A total of \$65.96 was refunded to both employees during pay period 26. However, the remaining two erroneous payroll deductions (totaling \$131.92 for each employee) were not refunded. Additionally, refunds had not been requested from the Fort Worth Professional Firefighter's Association for payments made on behalf of the two non-Fire Department employees.
- No exceptions were noted when reviewing voluntary payroll deductions made to the remaining 13 organizations/associations.

### Scope

CY2024

### Acknowledgements

The Department of Internal Audit would like to thank the Human Resources and Financial Management Services Departments for their cooperation and assistance during this project.

## RESULTS AND WHAT HAPPENS NEXT

**Procurement Card Activity After Assigned Cardholder Separated From The City** - No further action deemed necessary.

**Employee Termination Payments** – No further action deemed necessary.

**City Vehicle Fueling** – Internal Audit will follow up to ensure necessary controls are in place to properly detect fueling anomalies.

**Procurement Card Assignments**– No further action deemed necessary.

**Seed Money/Cash Advances** – No further action deemed necessary.

**Voluntary Payroll Deductions** – No further action is deemed necessary as the two exceptions noted within this report were considered isolated incidents. However, it should be noted that the Payroll Administration Division of the Financial Management Services Department indicated they had already begun a process to routinely reconcile voluntary payroll deductions.



The Department of Internal Audit will continue analyzing City data throughout the fiscal year.  
The results of our analysis will be conducted on a quarterly basis.

## WHY WE ANALYZED DATA

The Department of Internal Audit completed these data analysis projects to help evaluate risks throughout the City, and to help identify functions that should be considered for audit and/or activities that should be reviewed by City management.

Our data analysis does not constitute an audit and was therefore not conducted in accordance with government auditing standards.