Report No. 2026.002.3

FORT WORTH®

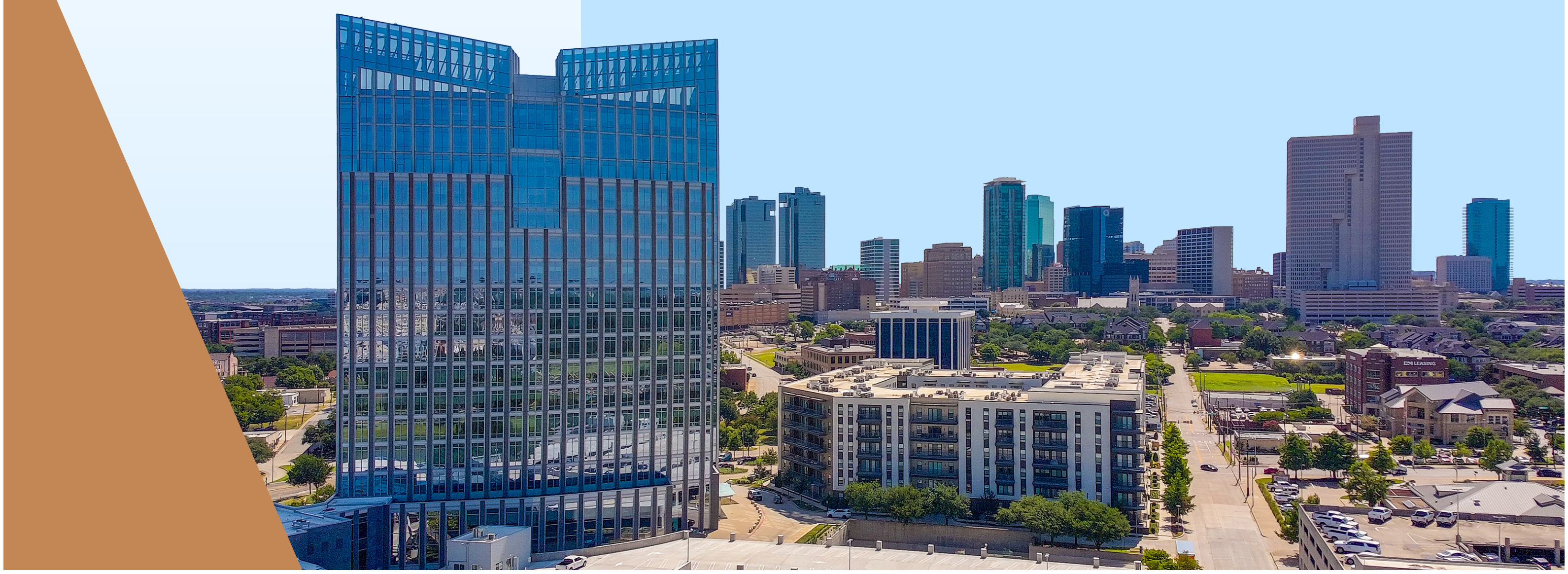
DATA ANALYSIS REPORT

FY2026 (Q3)

AUGUST 21, 2026

AUDIT STAFF

Patrice Randle, City Auditor
Sam King, Senior Business Process Analyst
Joanna Ramirez, Business Process Analyst II



CITY OF FORT WORTH DEPARTMENT OF INTERNAL AUDIT

100 FORT WORTH TRAIL FORT WORTH, TX 76102
fortworthtexas.gov

Table of Contents

AUTOMOBILE PARTS
(INSTALLATION DATE VERSUS VEHICLE OUT OF SERVICE DATE)

Background

- The Fleet Services Division of the Property Management Department provides fleet maintenance, fueling, acquisition, and auction services to City departments.
- The Fleet Services Division manages three service centers and the fleet shop area for EMS operations of the Fort Worth Fire Department.
- The Fleet Services Division offers heavy and light vehicle repairs and maintenance, for a range of City equipment.
- The Fleet Services Division uses FASTER software to help manage City fleet.

Objective

To determine whether the time elapsed between when automobile parts are placed on City vehicles to when the vehicles are taken out of service is reasonable

Methodology

- Queried the FASTER database to identify work orders with parts issued to vehicles/assets currently listed (in FASTER) as disposed, auctioned, pending auction, or out of service
- Randomly selected a sample of 30 work orders for further analysis
- For each sampled work order, we reviewed auction and fleet records to determine vehicle status (e.g., auctioned, pending auction, or out of service)
- Reviewed fuel records to determine the last fuel date of the related vehicle/asset
- Calculated the number of days between part installation/work order date and vehicle out of service date

What We Found

Based on our test results, the time elapsed between when automobile parts were placed on City vehicles to when those vehicles were taken out of service was generally reasonable (e.g., 90% of our sample). We did identify three instances (10%) where parts were placed on vehicles less than five months before those vehicles were taken out of service.

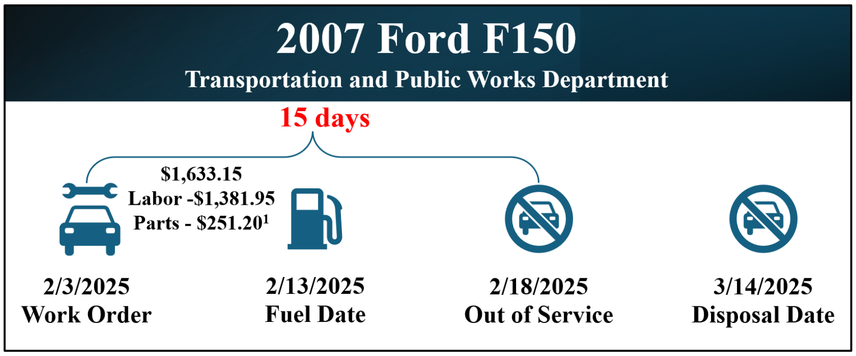
In one instance, parts were placed on a vehicle less than one month before the vehicle was taken out of service. In another instance, parts were placed on a vehicle within two months of when that vehicle was taken out of service. And a third instance where parts were placed on a vehicle within five months of when that vehicle was taken out of service. The total cost for parts placed on these vehicles ranged from \$251.20 to \$6,071.90. An illustration of each instance is on page 2 of this report.

Property Management stated that the servicing of vehicles is reviewed and approved by departments, and the Fleet Services Division verifies servicing needs (with user departments) prior to completing the work.

Scope

October 1, 2024 through June 15, 2026

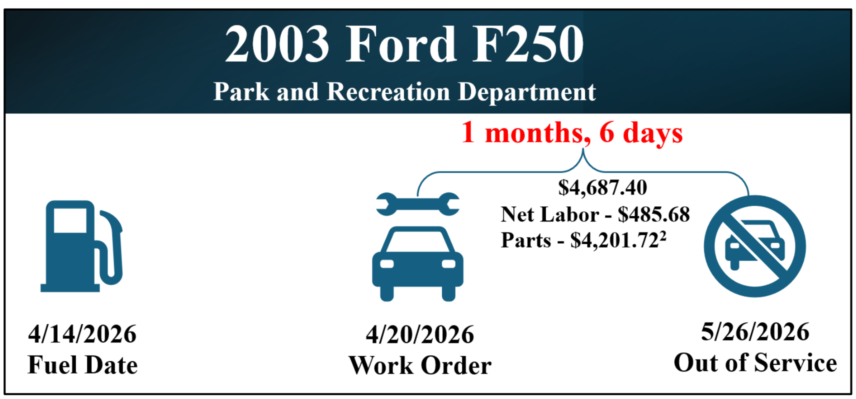
AUTOMOBILE PARTS
(INSTALLATION DATE VERSUS VEHICLE OUT OF SERVICE DATE)
(Continued)



[1] Four parts, ranging from $1.06 to $205.13 each

Source: FASTER

The Fleet Services Division indicated this vehicle's replacement had not been confirmed prior to the part being installed.

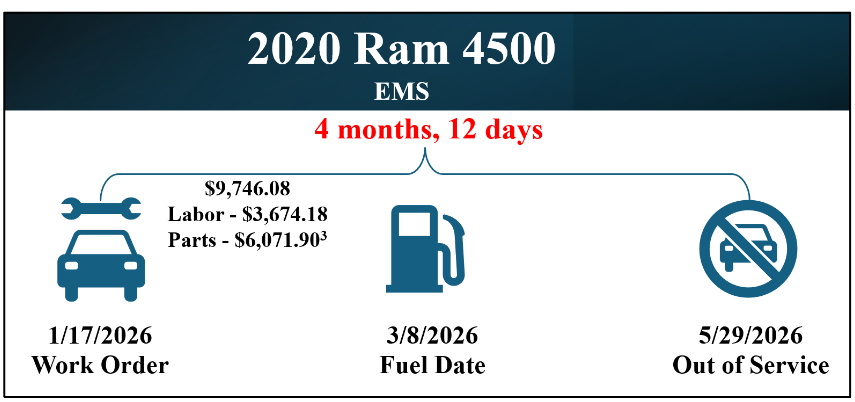


[2] Thirteen (13) parts, ranging from $0.72 to $2,557.32 each

Source: FASTER

The Fleet Services Division indicated that engine failure could only be confirmed after the injector was installed. Once the injector was installed, it remained on/with the vehicle.

Since this vehicle has not yet been disposed of, no parts cost recovery determination could be made (e.g., auction sales price versus parts cost).



[3] Fifteen (15) parts, ranging from $8.10 to $2,389.80 each

Source: FASTER

The Fleet Services Division indicated that parts were installed during routine preventative maintenance. A subsequent, unrelated failure resulted in the vehicle being retired.

Since this vehicle has not yet been disposed, no parts cost recovery determination could be made (e.g., auction sales price versus parts cost).

DUPLICATE VENDOR PAYMENTS

Background

- The City's accounts payable function is decentralized. As stated in City of Fort Worth regulations, the payment process begins at the user department level whereby departmental accounts payable staff are responsible for creating and reviewing payment vouchers for accuracy, properly receiving authorized goods and services in PeopleSoft, and providing supporting documentation to Central Accounts Payable, electronically, within PeopleSoft.

- To help decrease the likelihood of duplicate payments, the City utilizes a three-way match systematic process, whereby PeopleSoft compares the vendor/supplier invoice to the related purchase order and the receiving report.

Objective

To determine whether the City duplicated vendor payments

Methodology

- Identified payments made to vendors in the same amount and with same or similar invoice numbers and/or dates
- Judgmentally selected invoices that appeared to be possible duplicates
- Reviewed supporting invoices and other supporting documentation
- Followed up with departments to confirm duplicate payments, and to determine statuses of vendor refunds and/or invoice credits

What We Found

Internal Audit identified two duplicate payments totaling $790.03 and made payable to different vendors.

- A $590.03 vendor payment was made on 04/01/2026 and again on 04/08/2026. The duplicate payment resulted after an Accounts Payable Authorization Form was submitted twice to refund a Cigna overpayment. Both forms referenced the same invoice. However, the department entered two different invoice dates (03/11/2026 and 03/18/2026). One of the Accounts Payable Authorization Forms was signed on 03/17/2026. The other was signed on 03/27/2026. Upon Internal Audit inquiry, the paying department researched both payments and confirmed the duplicate payment. Since the payee had not cashed the check (i.e., check was still outstanding), the paying department requested that the duplicate payment voucher be voided and closed. The duplicate payment was therefore intercepted and avoided.

- A $200.00 vendor payment was made on 04/02/2026 and again on 04/09/2026. The duplicate payment resulted after City staff entered a vendor's invoice in an altered format. One invoice number was entered with a space, while the other was entered without a space (e.g., invoice #REF- NAME/03202026 and #REF-NAME/03202026). The $200.00 was a retiree refund for a benefits overpayment. As of August 7, 2026, the department indicated they would reach out to the retiree and request a refund.

Scope

PeopleSoft Financials (FINS) database, as of April 30, 2026

LATE FEES

Background

- The City pays late fees to vendors when vendor invoices are not paid by the invoice due date.

Objective

To determine the financial impact of late fees paid to City vendors

Methodology

- Identified payments made to vendors with late fees
- Our testing population was based on PeopleSoft data fields that contained "late fee", "LATE FEE", or "Late Fee".

What We Found

Based on our analysis, the City of Fort Worth paid late fees to Republic Services.

Late fees paid to Republic Services for pickup and recycling services at one Medstar location (from September 2025 through December 2025, and February 2026 through May 2026) totaled $282.99, while late fees paid for pick up services at another Medstar location (for that same time period) totaled $126.96. Based on our analysis as of June 2026, the City did not pay late fees for pickup and/or recycling services at these two Medstar locations subsequent to May 2026.

We also noted that the City paid a nominal fee of less than $2.00 for November 2024 pickup and recycling service at a Police location.

Late Fee Charges

	Location						
	Police		Fire EMS		Fire EMS		
Invoice Date	Invoice Amount	Late Fees Paid	Invoice Amount	Late Fees Paid	Invoice Amount	Late Fees Paid	Total Late Fees Paid
10/31/2024	$122.28	$1.79	$0.00	$0.00	$0.00	$0.00	$1.79
8/31/2025	$0.00	$0.00	$486.98	$6.63	$1,582.70	$21.56	$28.19
9/30/2025	$0.00	$0.00	$495.59	$15.24	$1,610.32	$49.18	$64.42
10/31/2025	$0.00	$0.00	$502.90	$22.55	$1,634.06	$72.92	$95.47
11/30/2025	$0.00	$0.00	$510.33	$29.98	$1,582.70	$21.56	$51.54
1/31/2026	$0.00	$0.00	$488.00	$7.65	$1,584.88	$23.74	$31.39
2/28/2026	$0.00	$0.00	$488.00	$7.65	$1,584.56	$23.42	$31.07
3/31/2026	$0.00	$0.00	$543.36	$14.97	$1,740.68	$23.42	$38.39
4/30/2026	$0.00	$0.00	$526.66	$22.29	$1,686.39	$47.19	$69.48
Total	**$122.28**	**$1.79**	**$4,041.82**	**$126.96**	**$13,006.29**	**$282.99**	**$411.74**

Source: PeopleSoft FINS

Scope

October 1, 2023 through May 14, 2026 (FINAUD)
May 15, 2026 through June 30, 2026 (additional Republic Services invoices)

PAYMENTS TO INACTIVE VENDORS

Background

- Best practices dictate that payments for goods and services be made to active (not inactive) vendors.
- The Financial Management Services Department indicated that its current practice is to deactivate suppliers with no activity (e.g., no payment, no purchase order, etc.) in three years.

Objective

To determine whether the City made payments to inactive vendors

Methodology

- Queried the City's vendor database, within PeopleSoft, to identify vendors in an "inactive" status and with payments
- Identified 198 payments associated with 17 inactive vendors
- Compared payment dates to vendor inactivation dates

What We Found

Internal Audit did not identify any payments to inactive vendors. All payments were made prior to the vendors' deactivation dates.

Scope

October 1, 2024 through May 27, 2026

RESULTS AND WHAT HAPPENS NEXT

Automobile Parts (Installation Date Versus Vehicle Out of Service Date) – Internal Audit will consider installation dates of automobile parts in our planned FY2027 Fleet Maintenance Audit.

Duplicate Vendor Payments – Since the one duplicate payment was canceled prior to the payee cashing the duplicate payment check, no further action was necessary. Internal Audit will follow-up regarding the remaining duplicate payment that had not been resolved and will continue testing for duplicate vendor payments on a routine basis.

Late Fees - Internal Audit will continue testing for late fees on a routine basis.

Payments To Inactive Vendors – N/A. We did not identify any payments to inactive vendors.

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.