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**Public Improvement District 6
(Park Glen) Audit**

November 2, 2018



**City of Fort Worth
Department of Internal Audit**

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Fort Worth, Texas 76102

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The PID 6 (Park Glen) Audit was conducted as part of the Department of Internal Audit's Fiscal Year 2017 Annual Audit Plan.

Audit Objectives

The objectives of this audit were to:

- evaluate the City's process for overseeing PIDs;
- determine whether City payments were for the reimbursement of eligible expenses; and,
- assess and verify PID cash balances.

Audit Scope

Our audit covered the period from October 1, 2014 through September 30, 2016. PID staffing levels, beyond this period, were reviewed as deemed necessary.

Opportunities for Improvement

- Adequate staffing and appropriate job assignments
- Improved review of PID expenditures and management of PID funds
- Accurate timesheets
- Competitively-bid procurements
- Proper tracking and disposition of seed money
- Improved monitoring of PID revenue and budget-to-actual expenditures
- Documented and up-to-date policies and procedures

Executive Summary

As a part of our FY2017 Annual Audit Plan, the Department of Internal Audit conducted an audit of Public Improvement District (PID) 6. We concluded that PID 6 budgets for necessary expenditures. We also concluded that the PID management company contracts for necessary services to meet the PID's needs, and consistently requests reimbursements from the City of Fort Worth (CFW) on a monthly basis.

Although the CFW received an administrative fee equivalent to 2% of budgeted assessments (approximately 1.75% of all revenue), the Department of Internal Audit identified significant employee turnover within the CFW's PID function. In addition, the PID function resided in three different departments over that same timeframe.

Based on our audit results, the CFW did not review supporting documentation to validate reimbursement requests prior to reimbursing the PID management company. Audit testing revealed instances of overpayments reimbursed to the PID management company by the City. Internal Audit also concluded that vendor refunds received by the PID management company were not passed along to the CFW, although the CFW had previously reimbursed the PID management company in the amount of the refund.

Written policies and procedures (governing how the CFW should monitor the PID program) did not exist. Additionally, written policies (governing the PID's administration of the program) existed, but were outdated.

PID 6 budgeted \$2,081.00 for a review/audit during FY2015 and FY2016. However, there were no annual reviews/audits. Also, while PID 6 incurred expenses that seemed necessary, not all procurements (that met the competitive bidding threshold requirement) were competitively bid.

During FY2009, the City provided \$100,000.00 in seed money that was not returned to the CFW. CFW and PID management company representatives had differing opinions regarding whether the seed money should or should not have been returned. Also, the CFW incurred vehicle operating expenses that were not reimbursed. Payroll-related exceptions that were identified were forwarded to management for follow-up/investigation.

These audit findings are discussed in further detail within the [Detailed Audit Findings](#) section of this report. It should be noted that our audit results relate to operations under the guidance of the Performance and Budget Department, which was the department responsible for PID operations at the City during our audit period. However, our audit recommendations are directed to the Financial Management Services Department (FMS), since FMS is now responsible for the City's PID administration.



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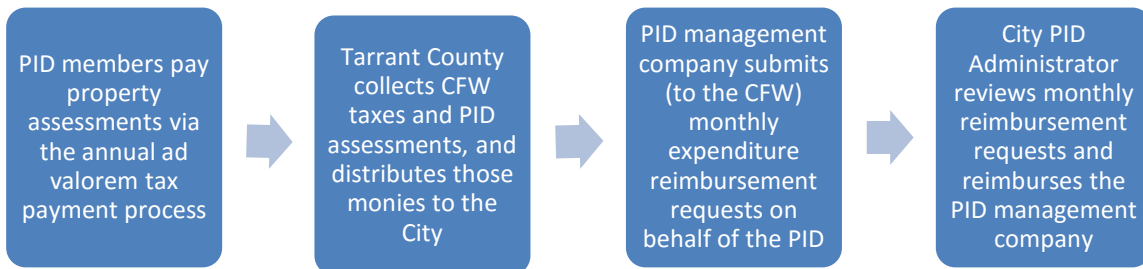
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Background

A Public Improvement District (PID), created under Chapter 372 of the Texas Local Government Code, is a defined geographical area established to provide specific types of improvements or maintenance benefitting the area within PID boundaries. A PID is an economic tool available to the city to fund such public improvements. It is not a political subdivision of the state, but rather a geographic area of the City that is governed and managed by the City. All powers with respect to such area are exercised by the City directly, as a PID is not imbued with any independent power of self-government, including any power of taxation or assessment, police power, the power to issue debt, eminent domain, or any other independently exercised power of authority. The Texas Local Government Code allows counties or municipalities to create residential and commercial improvement districts by ordinance.

PIDs are financed by assessments against all owners of benefitted property within a defined area. With its operating PIDs, such as Park Glen, the City of Fort Worth (CFW) uses PID dollars to enhance and maintain area parks, entryways, rights-of-way landscaping, sidewalks, street lighting, irrigation systems, etc., in a manner that exceeds standard services provided by the CFW. Owners of residential properties within the boundaries of PID 6 pay an assessment of \$.175 per \$100.00 of the assessed value. Commercial property owners pay an assessment of \$.035 per \$100.00 of assessed value. These PID dollars must be spent on expenditures that benefit the district, and not on expenses that only benefit select individual property owners within the district. A PID can plan for projects that promote health and safety, traffic, and road improvements.

Tarrant County collects PID assessments in conjunction with property taxes paid by property owners, and deposits those monies into a CFW bank account. The CFW assigns PID revenue to a Special Revenue Fund, and retains the revenue until the PID management company demonstrates it has expended monies on allowable expenditures. City policy provides guidance that helps ensure the City retains a reserve (fund balance) that will cover expenditures prior to the City receiving revenue to fund those expenditures.

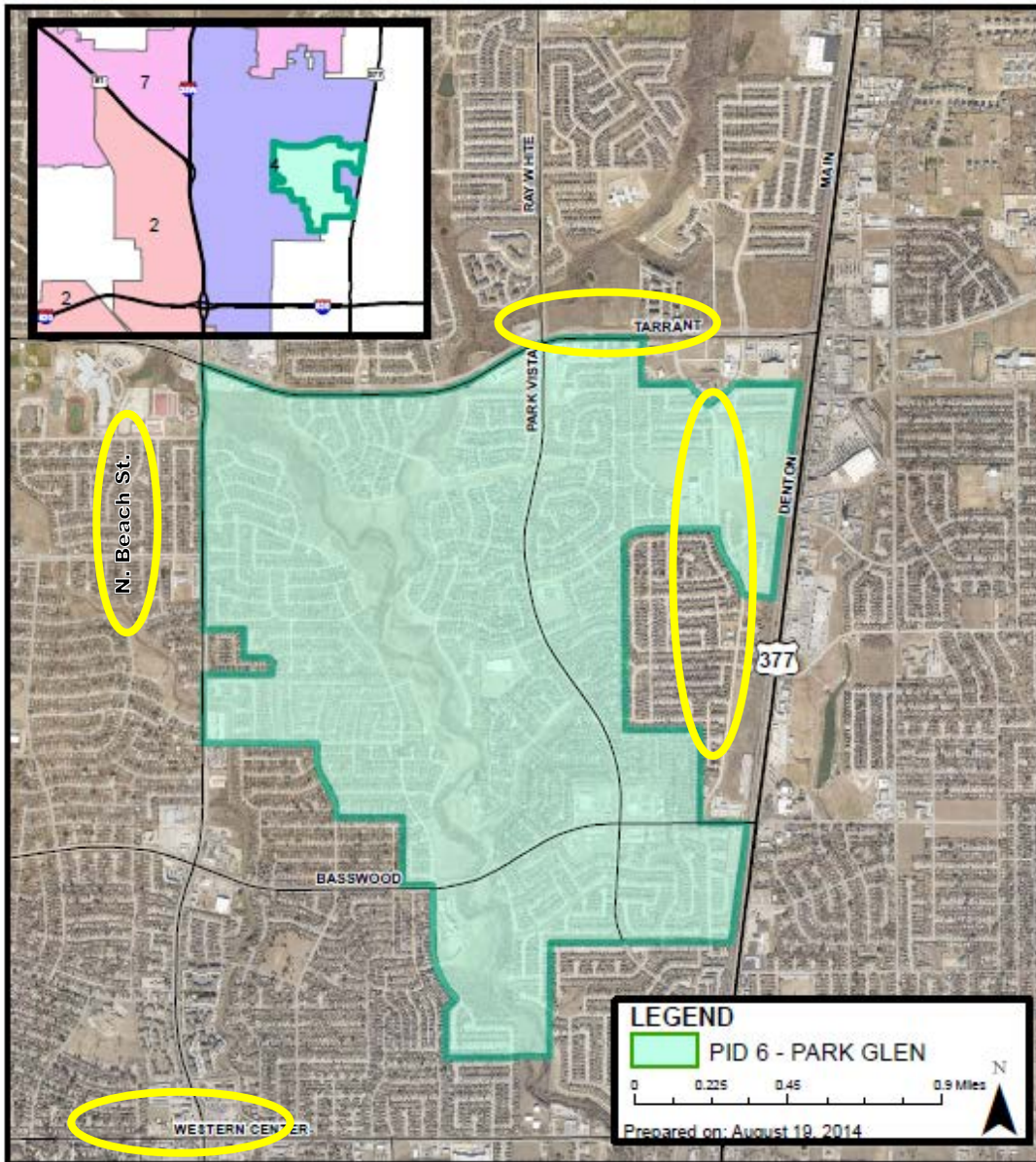


In September 1998, the Mayor and City Council established PID 6 to include both residential and commercial properties, after property owners petitioned the CFW to combine existing PIDs 2 and 4. PIDs 2 and 4 were adjoining neighborhoods built by different developers, but deemed to benefit from the district, and thus petitioned to be combined into a single PID. As noted in the following map, PID 6 is a geographical area located within northeast Fort Worth/City Council District 4 (between North Beach Street, North Tarrant Parkway, Highway 377/Denton Rd, and Western Center Boulevard). It includes 217 acres of city park, and is home to 4,469 households and 84 businesses.



PID 6 encompasses various separate neighborhoods (Park Place, Park Glen, Parkway at Park Glen, Parkway Hill, Parkwood Estates, Summerbrook, Basswood Park, Park Bend and Villages of Parkwood Hill) and is, therefore, referred to as Park Glen. These neighborhoods are divided into seven separate “districts” for purposes of equal representation on the informal advisory board for PID 6.

FORT WORTH Park Glen Public Improvement District



Source: City of Fort Worth website

Services within the PID are recommended by an informal advisory board, which consists of a representative elected from each of the aforementioned seven districts. The CFW authorized a contract with FirstService Residential (previously named Premier Communities Management Company) to manage the day-to-day operations of PID 6. FirstService Residential has been managing PID 6 since October 2004.



Since August 2015, eight employees have served as the City's PID Administrator, with the role assigned to several departments (e.g., Economic Development, Neighborhood Services, Performance and Budget, and Financial Management Services). The position remained vacant for several months. In October 2017, the PID administration function was moved from the Performance and Budget Department to the Financial Management Services Department, where it currently resides.



Objectives

The objectives of this audit were to:

- evaluate the City's process for overseeing PIDs;
- determine whether City payments were for the reimbursement of eligible expenses; and,
- assess and verify PID cash balances.

Scope

Our audit covered the period from October 1, 2014 through September 30, 2016. Activity beyond this period was reviewed as deemed necessary, specifically related to PID staffing levels.

We did not review the Tarrant Appraisal District's (TAD's) property appraisals. We also did not verify that all property owners (within PID 6) paid their assessment, nor did we verify that Tarrant County properly forwarded collected property tax revenue or PID assessments to the CFW. In addition, we did not verify the accuracy or appropriateness of City payments to the PID, in lieu of services. These objectives were considered beyond the scope of this audit.

Methodology

To achieve the audit objectives, the Department of Internal Audit performed the following:

- interviewed key CFW personnel responsible for PID administration;
- interviewed key personnel within the PID management company;
- reviewed PID management company bank statements, reimbursement documents, accounts payable check history reports, invoices and other key supporting documentation;
- compared CFW reimbursements to PID income statements;
- analyzed PID fund balances/trends;
- compared budget to actual PID expenditures;
- reviewed administrative fees paid to the CFW and to the PID management company;
- reviewed financial records and other documentation supporting seed money paid to the PID management company by the CFW; and,
- evaluated internal controls related to PID oversight and management.

We conducted this 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.



Audit Results

Based on our audit results, PID 6 operated from a budget that allowed for expenditures that maintained and enhanced the Park Glen PID. Additionally, the intention of each budgeted line item appeared to have provided a benefit to all members of the PID 6 community, as required by state law.

Several findings identified during this audit were also findings disclosed in the PID 7 audit (Audit Project #2017.11). For example, based on discussions with staff and review of staffing levels within the City's PID administration, there was substantial employee turnover within the position that was responsible for monitoring PID activities. Eight employees held the position of PID Administrator since October 2015. Additionally, PID administration staff indicated that when the position was filled, multiple duties prevented staff from placing the amount of attention necessary for PID monitoring. There were also changes in departments assigned to oversee the City's PID program.

As with PID 7, the Department of Internal Audit concluded that CFW staff did not ensure PID 6 reimbursement requests were adequately supported, prior to reimbursement. Our review of PID 6 reimbursement requests revealed that the PID management company received vendor refunds for expenditures previously reimbursed by the CFW. However, the PID management company did not forward the refunds to the CFW. Nor did the PID management company adjust subsequent reimbursement requests by the amount of the vendor refunds.

We identified issues with the PID management company's compliance with competitive bidding requirements. Additionally, we concluded that the PID management company's bidding requirements are inconsistent with State of Texas competitive bidding requirements. The validity of fencing expenditures could not be determined based on vendor invoices and bid specification documents that lacked sufficient detail.

Based on our audit, the CFW paid the PID management company \$100,000.00 in seed money in FY2009. Internal Audit was unable to determine whether the PID 6 management company spent the \$100,000.00 on expenses actually incurred. Difficulties in making a determination resulted from the fact that the CFW initially paid the PID 6 management company based on PID budget amounts, but later paid on a cost-reimbursement basis. In addition, due to staff turnover and the amount of time that lapsed since the \$100,000.00 payment, Internal Audit was unable to determine whether the \$100,000.00 had ever been "trued-up".

We concluded that although the PID's annual budgets included a line item for an annual review/audit, no review/audit was completed during FY2015 or FY2016. In addition, we recommend that the manner in which insurance is reimbursed be revisited.

Written policies and procedures for City staff (documenting steps that should be taken to effectively monitor the City's PID program, and providing an understanding of the City's expectations and goals) did not exist. Additionally, the CFW had policies and procedures for the PID management companies. However, those policies and procedures were outdated as of our audit period, and did not include pertinent information that would help ensure compliance. New policies and procedures were subsequently developed and adopted in February of 2018. However, with the exception of requiring a public meeting to review the proposed budget and assessment plan, the CFW's policies and procedures are silent regarding program income and the number and frequency of PID meetings with constituents.



We determined that the City incurred vehicle operating expenses related to additional security patrols within the PID areas that were not reimbursed to the City. We also concluded that the PID 6 management company did not effectively expend available PID funds. A total of approximately \$422,506.00 in budgeted funds was not spent during FY2015 and FY2016, representing approximately 13% of the overall budget for the two-year period. Actual ending reserve amounts for FY2015 and FY2016 were \$895,848.00 and \$730,451.00 respectively, which appeared excessive based upon actual expenditures during the first three (3) months of each fiscal year.

During our audit, we identified payroll-related discrepancies that were forwarded to management for further review and follow-up.



Overall Evaluation

High	Medium	Low
<u>Inadequate staffing within the CFW's PID administration function</u>		
<u>Support for expenditures not reviewed prior to reimbursement</u>		
<u>Improper/questionable expenditures not refunded to the CFW</u>		
<u>Unreliable timesheet</u>		
<u>Procurements not competitively bid</u>		
<u>Inability to verify fencing expenditures</u>		
	<u>Unsupported/unknown disposition of seed money</u>	
	<u>Annual reviews/audits not conducted as authorized within the line-item budget</u>	
	<u>Inadequate policies and procedures</u>	
	<u>City not reimbursed for vehicle operating expenses incurred</u>	



Detailed Audit Findings

1. The extent of human resources allocated to the CFW's PID function was inadequate.

Based on our audit results, eight different City employees filled the City's PID Administrator position since FY2015. In addition, the PID Administrator role transitioned among three different departments.

Although the CFW is paid to offset costs associated with administering the PID program, employee turnover resulted in the inadequate staffing of the PID administration function. PID 6 allocated an approximate 2% of budgeted assessments (which equated to approximately 1.75% projected revenue) to reimburse the CFW for administrative duties related to the PID. The administrative fee paid to the City was the equivalent of \$24,133.00 and \$25,201.00, respectively, in FY2015 and FY2016.

It is good business practice to retain staffing levels that are adequate and help ensure that program objectives are met, especially when staffing of key positions is funded by an outside source (PID assessments). City staff indicated that staffing resources have not allowed for an adequate administration of the PID, as non-PID duties took precedence over PID duties.

Recommendation 1A: *The Chief Financial Officer should determine the number of hours/employees that are required to adequately monitor PIDs, and then evaluate whether budgetary allocations/staff are sufficient. If budgetary allocations or staffing is insufficient, the Chief Financial Officer should consider developing an alternative for PID administration.*

Auditee Response: Concur. The Department of Financial Management Services has concluded that one dedicated staff person is insufficient to adequately and comprehensively oversee all of the aspects of PID activities since we assumed the responsibility for Public Improvement District administration. Thus, a decision package has been submitted for the fiscal year 2019 budget that shows how the City's 2% administrative fee can cover the cost of an additional staff resource.

Target Date: Complete

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist – PIDs,
Department of Financial Management Services

Recommendation 1B: *The Chief Financial Officer should ensure that duties related to the PID Administrator be limited to PID monitoring and PID administration activities, or that the PID Administrator log his/her time to reflect time worked on PID and non-PID projects to ensure that time allocated to PID-related projects is comparable to the administrative fee paid to the CFW.*

Auditee Response: Concur. As of April 2, 2018, the Department of Financial Management Services has completed the filling of all of our vacancies within the Administration Division, thus the Senior Contract Compliance Specialist – PIDs is dedicated to PID activities.

Target Date: Complete

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist – PIDs,
Department of Financial Management Services



2. The CFW reimbursed the PID management company for expenditures before verifying that the expenditures were adequately supported.

City staff did not review expenditures for accuracy prior to reimbursing the PID management company. Internal Audit selected a sample from FY2015 and FY2016 PID 6 expenditures. While City staff did not obtain nor review detailed receipts to access the validity of the expenditure, Internal Audit obtained invoices and other support when available. In some instances, sufficient detail did not always support the validity of the expenditures. For example, the PID management company submitted a \$948.05 invoice to support electric meter charges in December 2014. The invoice indicated that it contained 48 pages. However, pages 7 through 48 could not be located. Although the missing pages prevented invoice validation, the CFW reimbursed the PID management company.

It is good business practice to only pay expenditures that are adequately supported. Additionally, Section 6.1 of the Management and Improvement Services Agreement between the PID management company and the CFW requires that the PID management company submit documentation to sufficiently demonstrate that the PID management company incurred the expenditures. Performance and Budget Department staff stated that although several documents were required from the PID management company (e.g., general ledger report, accounts payable check history report, income statement report, etc.), expenditures were not always validated against detailed receipts and/or invoices for legitimacy. Budget and Performance Department staff further indicated that a staffing shortage resulted in the non-validation of expenditures.

During FY2015 and FY2016, PID expenditures totaled approximately \$1,254,000.00 and approximately \$1,603,000.00, respectively. The PID 6 accounts payable check history report indicated there were approximately 410 expenditure line items submitted for reimbursement during FY2015 and 440 in FY2016, the equivalent of approximately 35 invoices per month. Insufficient detail to support these expenditures, and/or an inadequate review of expenses, increases the likelihood of improper reimbursements.

Recommendation 2: *The Chief Financial Officer should require that staff validate expenditures against supporting documentation (on at least a sample basis) for accuracy and for sufficient support before reimbursing the PID management company.*

Auditee Response: Concur. The Department of Financial Management Services began reviewing all Service and Assessment Plans, Budgets, and invoices for services submitted by the PID management companies beginning with our assumption of PID Administrator roles and responsibilities on October 1, 2017. Invoices submitted by PID managers are reviewed and when questions exist, the management companies are contacted and questioned.

Target Date: Complete

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist – PIDs,
Department of Financial Management Services

3. The City reimbursed the PID management company for expenditures (totaling \$47,584.30) that were improper and/or questionable.

Internal Audit reviewed a random sample of expenditures during FY2015 and FY2016 to assess whether they were fair, reasonable, allowable, and benefitted all members of the PID. We concluded that the CFW overpaid the PID management company \$28,593.78 for refunds received by the PID management company, but not returned to the CFW.



- The CFW reimbursed the PID management company \$23,924.78 for expenditures incurred in September 2015. The PID management company subsequently concluded that the \$23,924.78 expenditure was fraudulent and obtained a vendor refund. However, the \$23,924.78 was not refunded to the CFW.
- The CFW reimbursed the PID management company for a \$4,669.00 workers' compensation expenditure. The PID management company later determined that the \$4,669.00 was an overpayment and recovered the monies. However, the PID management company did not refund the \$4,669.00 to the CFW. It should be noted that there was discussion with City management regarding whether workers' compensation should have been included in the 2% administrative fee.

The CFW also overpaid the PID management company \$18,990.52 for a vendor overbilling/PID management company overpayment during FY2016. The overpayment resulted from an improper reconciliation of contractual services provided versus services paid. At conclusion of the audit fieldwork, the vendor had not refunded the PID management company for this overpayment.

The Department of Internal Audit also noted that the PID management company charged a 25% markup (referred to as "burden") beyond what they paid the PID 6 security supervisor. The PID management company stated that the burden charge was to cover recruitment, on-going training, and payroll processing costs. The PID management company charged approximately \$11,500.00 more than the salary paid to the security supervisor during the two-year audit period. Approximately \$5,700.00 was paid in FY2015, and approximately \$5,800.00 was paid in FY2016.

Section 2.3, of the Management and Improvement Services Agreement between the PID management company and the CFW, stipulates that the management company provide improvements and services in a sound, economical, and efficient manner, and in accordance with applicable laws. Section 6.1 of the Agreement requires that the management company submit documentation to sufficiently demonstrate expenditures incurred. Insufficient detail to support expenditures and/or an inadequate review of expenses increases the likelihood of improper reimbursements.

Recommendation 3A: *The Chief Financial Officer, in conjunction with the City Attorney's Office, should require a \$47,584.30 refund from the PID management company, or deduct the amount from a subsequent reimbursement request.*

Auditee Response: Concur. The Department of Financial Management Services will deduct the \$47,584.30 overpayment from a future PID Management Company reimbursement or request the PID Management Company submit a check to the City, representing reimbursement of the funds.

Target Date: On or before June 30, 2019

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist - PIDs

Recommendation 3B: *The Chief Financial Officer should evaluate whether it is reasonable for the PID management company to charge a 25% burden rate on the security supervisor's salary, and should consult with the City Attorney's office regarding a need to clarify/address within the contract.*

Auditee Response: Concur. The Department of Financial Management Services will evaluate whether it is reasonable for the PID management company to charge a 25% burden rate on the security supervisor's salary. Once a determination of reasonableness is made, staff of the Department of Financial Management Services will consult with the City Attorney regarding any needed clarification within the PID Management Contract.



Target Date: On or before July 30, 2019

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist - PIDs

Recommendation 3C: *The Chief Financial Officer, in conjunction with the City Attorney's Office, should determine the types and amounts of insurance that are allowable, and whether certain insurance should be a separate budgetary line item versus covered as a part of the administrative fee paid to the vendor.*

Auditee Response: Concur. The Department of Financial Management Services will evaluate the definition of Administrative Costs, including insurance, and the current requirement to cap Administrative Costs at 20%. Our current understanding from the City Manager's Office is that all insurance and related items (rent, utilities, benefits, telephone, etc.) will be included in Administrative Costs; however, the 20% existing cap contained within the policy will be recommended to be increased. Ultimately this will be a decision presented to the Mayor and Council for review and approval.

Target Date: On or before June 30, 2019

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist - PIDs

Recommendation 3D: *The Chief Financial Officer, in conjunction with the City Attorney's Office, should determine which costs (not limited to insurance) should be included in the 2% administrative fee and should then include such language in subsequent PID agreements.*

Auditee Response: Concur and partially complete. The Chief Financial Officer, the PID Administrator, and the City Attorney's Office have defined which costs should be included in the 2% administrative fee. New language has been added to the PID management agreements which are anticipated to be executed for fiscal year 2019. Prior to moving forward with these new contracts, the Mayor and City Council will be briefed on next steps to improve PID administration at the work session on October 30, 2019.

Target Date: March 1, 2019

Responsibility: Chief Financial Officer, PID Administrator, and City Attorney's Office

4. Some timesheets showed that Fort Worth police officers worked PID 6 security and for the FWPD at the same time.

Fort Worth Police Department (FWPD) officers submitted PID timesheets to support hours worked while providing security at the PID, and submitted CFW (PeopleSoft) timesheets to support hours worked for the FWPD. However, those timesheets showed that six (6) of seven officers worked at the PID and for the police department on some of the same dates and during the same times. Those six officers were paid by both the PID and the CFW.

The following table summarizes the number of hours in CY2016 and CY2017 that were duplicated (and paid for) on those six employees' timesheets, giving the appearance that the officers "double-dipped". It should be noted that timesheets also showed officers working the PID while receiving holiday pay from the City. Since existing policy does not prohibit officers from working other employment while on paid holiday leave, these instances were not considered exceptions and are, therefore, not included in the following table. The PID's hourly rate for security was \$35.00 per hour, while the City's hourly rate varied by officer.



Officer	CY2016	CY2017	Total Number of Overlapping Hours
1	53.96	65.00	118.96
2	49.50	50.06	99.56
3	10.50	10.33	20.83
4	10.00	8.00	18.00
5	7.50	9.08	16.58
6	4.50	11.03	15.53
Totals	135.96	153.50	289.46

Source: PID and CFW timesheets

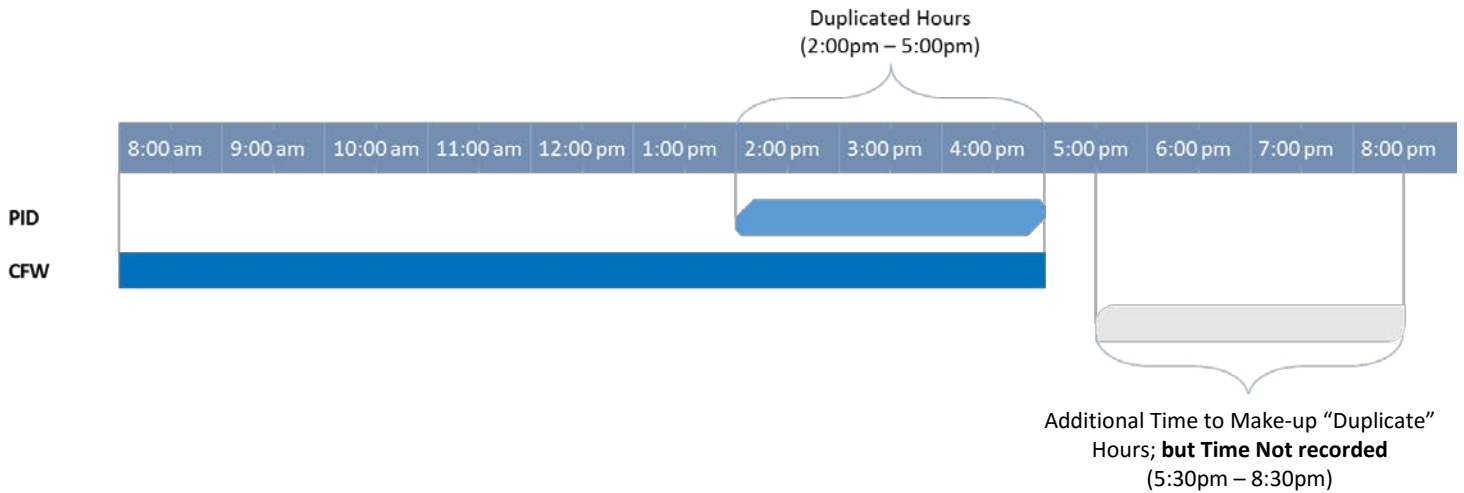
For auditing purposes, the Department of Internal Audit relied on employee timesheets to support time and number of hours worked at the PID and at the City. FWPD Internal Affairs agrees that the timesheets indicate that the aforementioned hours were duplicated. However, FWPD Internal Affairs stated that the beginning and end times noted on both the PID and CFW timesheets did not necessarily reflect the times that the officers actually worked. FWPD Internal Affairs indicated that the “number” of hours worked, per the PID and City timesheets, was correct.

FWPD Internal Affairs concluded that there was insufficient evidence to support a determination, even by a preponderance of evidence, that any of the officers involved were overpaid or received payment for time not worked. FWPD Internal Affairs indicated that the lack of evidentiary support was based on several factors, including the large number of clerical errors (e.g., a.m. versus p.m.), inaccurate record keeping by officers and non-standardized time reporting procedures between PIDs (and within the same PID).

- Hours recorded on CFW timesheets were always in standard/regular time. However, with the exception of one officer that used colons, military time was consistently used when recording time on PID 6 timesheets. (See examples at [Exhibit I](#)).

FWPD Internal Affairs stated that at the beginning of each pay period, the FWPD required officers to forecast their City time for the entire pay period. Officers were then required to make corrections to their forecasted hours (i.e., if they worked fewer or more hours than forecasted). However, officers sometimes did not make those necessary adjustments. As a result, FWPD Internal Affairs stated that PID and CFW payroll checks were processed using time recorded on timesheets, although the actual times recorded on those timesheets might not have reflected the actual time worked during the pay period. FWPD Internal Affairs further stated that although the actual times recorded on the timesheets might not have reflected the actual time worked, those officers claimed that they worked the expected number of hours they were scheduled to work - at both the CFW and PID.

For example, if an officer’s timesheets indicated that he/she worked from 8:00 a.m. to 5:00 p.m. at the CFW (with a one-hour lunch) and at the PID from 2:00 p.m. until 5:00 p.m., those timesheets would indicate a duplication of three hours (2:00 p.m. – 5:00 p.m.). However, per FWPD Internal Affairs, the officer could have actually worked an additional three hours at the CFW, but would not have recorded those additional three hours (from 5:30 p.m. to 8:30 p.m.) on the CFW timesheet – as noted in the following illustration.



FYPD Internal Affairs indicated that radio activity sometimes supported officers working hours that differed from those recorded on officer timesheets. FYPD Internal Affairs also indicated that officers’ radio activity sometimes agreed with Visinet, a software used to track police vehicles (bikes excluded) and call activity. However, according to FYPD Internal Affairs, officers sometimes did not “call out” radio codes correctly (which are subsequently documented by Police Dispatch) that differentiated between City and PID activity, or did not “call out” at all – sometimes leaving the impression that the officers were still on duty with the CFW while working at the PID. Internal Audit, therefore, did not deem it necessary to conduct any further analysis.

- In reference to PID timesheets, FYPD Internal Affairs stated that PID management company allowed flexibility to officers working PID security. For example, an officer scheduled to work the PID from 1:00 p.m. to 5:00 p.m. (four hours) had the option of working from 1:00 p.m. to 5:00 p.m., or working at any other time as long as he/she worked the four hours. The officer’s PID timesheet would reflect him/her working from 1:00 pm to 5:00 pm, although he/she worked different hours of the day.

Section 2.2 of the City’s Personnel Rules and Regulations for Commissioned Police Officers - Fair Labor Standards Act, states that work time (hours worked) must be recorded exactly as it is worked by both exempt and non-exempt employees. Those rules and regulations further state that dates worked and the number of hours recorded as being worked each day must accurately reflect what actually occurred.

The current practice of not requiring an accurate input of work time (hours worked) does not provide an audit trail that establishes accountability. Nor does it allow for the identification of errors, abuse and/or fraud. Additionally, inaccurate timekeeping could complicate workers compensation issues if an officer is injured.

Recommendation 4A: *The Police Chief, in conjunction with the ERP Team, should consider discontinuing the practice of forecasting hours worked for the entire pay period (at the beginning of the pay period). With the exception of forecasting planned medical or vacation leave, etc., Police staff should limit forecasting to no more than two days before the end of each pay period.*

Auditee’s Response: Do Not Concur. The Centralized Police Payroll Team CPPT advised that beginning with the migration to PeopleSoft, they have advised police personnel to submit their base schedule at the



beginning of the period and make necessary adjustments along the way if their actual time varies from their preset schedule. This allows CPPT to validate more efficiently. This is not the same as “forecasting” in the ERP sense which applies to absences only and not payable time. The existing rules related to accurately reporting time are sufficient to address this issue. In addition, the CPPT has created a new “OFW” time reporting code for reporting off-duty employment directly into ERP thus alleviating duplication issues.

Target Implementation Date: October 2018

Responsible Party: Chief of Police, Joel F. Fitzgerald, Sr.

Recommendation 4B: *The Police Chief should require that timesheets reflect actual time (time in/time out) and dates worked, and are approved by the appropriate supervisors.*

Auditee’s Response: Concur. This is already in place. General Order 406.01 covers this recommendation.

Target Implementation Date: October 2018

Responsible Party: Chief of Police, Joel F. Fitzgerald, Sr.

Recommendation 4C: *The Police Chief should provide the City’s PID Administrator with inquiry only access to Police PeopleSoft records for comparison of City and PID timesheets, to allow verification that payment for hours worked at the City and PID have not been duplicated.*

Auditee’s Response: Concur. The ERP administrator should provide the limited access needed by the PID administrator.

Target Implementation Date: October 2018

Responsible Party: Chief of Police, Joel F. Fitzgerald, Sr.

Recommendation 4D: *The Chief Financial Officer should require signed PID timesheets, with an acknowledgement that the timesheet is an accurate record of time worked for the pay period, prior to PID reimbursements.*

Auditee’s Response: Concur. The Chief Financial Officer and PID Administrator will begin to require that documents submitted by off-duty City of Fort Worth (or any other entity) Police Officers be signed, with an original signature including a date and a statement indicating that the time represented on the document they have submitted is correct and accurate. It may be best for the Department of Financial Management Services to design the forms submitted by off-duty Police Officers for reimbursement purposes and require that this form be utilized for all PID related activity.

Target Implementation Date: March 1, 2019

Responsible Party: Chief Financial officer and PID Administrator, Department of Financial Management Services

Recommendation 4E: *The Police Chief should require that time entered into PeopleSoft be considered the official source of record for time worked at the City of Fort Worth by police department staff.*

Auditee’s Response: Concur. This is already in place.



Target Implementation Date: October 2018

Responsible Party: Chief of Police, Joel F. Fitzgerald, Sr.

Recommendation 4F: *The Police Chief, in conjunction with the City Attorney's Office and the City Secretary's Office, should determine the appropriate retention period and format of Global Positioning System (GPS) records that document the location of police vehicles used by police staff, while on duty and working in an off-duty capacity.*

Auditee's Response: Concur. Marked unit locations are tracked as long as the MDC [Mobile Data Computer] is signed on. This issue is less related to the retention period itself and more related to officers not calling out in the first place or not using a marked unit, thus no GPS or location information was generated that could be tracked. Currently GPS location data goes back approximately 9 months due to software and storage limitations, not retention period limitations. Nevertheless, GPS location data should be retained in accordance with applicable retention policies as established by the City.

Target Implementation Date: October 2018

Responsible Party: Chief of Police, Joel F. Fitzgerald, Sr.

Recommendation 4G: *The Police Chief and the Chief Financial Officer, in consultation with the Human Resources Department and the City Attorney's Office, should establish written procedures regarding scheduling, tracking time, reporting, etc. of off-duty work performed by Fort Worth police officers.*

Auditee's Response (FMS): Concur. The Chief Financial Officer will work with the Police Chief and the Human Resource Department and City Attorney's Office to establish written procedures regarding scheduling, tracking, and reporting of time for off-duty work performed for PIDs by Fort Worth Police Officers.

Auditee's Response (PD): Concur. This is already in place. General Order 407.01 contains detailed procedures related to off-duty employment and a new section was recently added specifically to address off-duty time reporting and supervisor approval. Additionally, CPPT has added a non-payable time code to ERP thus allowing officers to enter their off-duty jobs directly into the payroll system to improve accountability and to avoid duplication of any time. Additionally, the Police Department will soon be installing software that will streamline and simplify the time reporting process (including off-duty employment) and resolve several issues discovered during the audit and subsequent investigation.

Target Implementation Date: March 1, 2019 (FMS); October 2018 (PD)

Responsible Party: Chief Financial Officer; Police Chief; PID Administrator

Recommendation 4H: *The Police Chief should consider the feasibility of installing GPS equipment in all police vehicles that are used for patrolling.*

Auditee's Response: Concur. This is already in place. Marked units with MDC's have GPS location capability; however, GPS activation is contingent upon the MDC being logged into.

Target Implementation Date: October 2018



Responsible Party: Chief of Police, Joel F. Fitzgerald, Sr.

Recommendation 4I: *The Police Chief should require that policies and procedures related to Visinet usage are current, effectively communicated and enforced.*

Auditee's Response: Concur. This is addressed in the current G.O. 507.01A regarding checking out of marked units. Visinet is a software interface used by dispatchers to log information related to calls and other officer activities. The rules related to calling out on part time jobs are covered in GO 407.01.

Target Implementation Date: October 2018

Responsible Party: Chief of Police, Joel F. Fitzgerald, Sr.

Recommendation 4J: *The Chief Financial Officer should develop a procedure to ensure that time worked by patrolling bike officers be properly documented, consistently applied and approved by the appropriate supervisor.*

Auditee's Response: Concur. Please see response to [recommendation #2](#).

Target Implementation Date: March 1, 2019

Responsible Party: Chief Financial Officer; Police Chief; PID Administrator

Recommendation 4K: *The Chief Financial Officer should require the use of military time on PID documents, to avoid a.m. / p.m. confusion. In using military time, emphasis/clarification should be made regarding the proper format. For example, typically there is no colon in military time, but colons in standard time. (See [Exhibit II](#)).*

Auditee's Response: Concur. The Chief Financial Officer, when completing the written procedures and required documentation associated with off-duty Police Officers submitting time to PIDs for payment, will require the use of military time to avoid any a.m. / p.m. confusion.

Target Implementation Date: March 1, 2019

Responsible Party: Chief Financial Officer and PID Administrator, Department of Financial Management Services

5. Not all procurements meeting the competitive bidding threshold, were competitively bid.

Not all PID procurements (meeting the competitive bidding threshold) were competitively bid, as required by PID policy in effect during the audit period. Section VI.4 of that PID policy requires three-bid requests for any purchases of goods or services, or any purchase contract that is subject to annual renewal that is more than 4% of the total budget in any given year.

The PID 6 budget was \$1,380,743.00 in FY2015 and \$1,654,154.00 in FY2016. Using the 4% requirement, competitive bidding was required for FY2015 procurements of \$55,229.00 ($\$1,380,743.00 \times 4\%$) or more in FY2015 and \$66,166.00 ($\$1,654,154.00 \times 4\%$) or more for FY2016 procurements. The following expenditures did not comply with competitive bidding requirements within the CFW's PID policy.



- Over \$80,000.00 was spent each year (FY2015 and FY2016) on landscape/tree maintenance. The PID management company indicated that tree maintenance had not been bid since 1998. Furthermore, the PID management company continues to procure tree care/treatment services from the same vendor.
- In FY2015, the PID management company paid \$109,120.00 to a contractor for fencing expenditures without obtaining bids.
- Although trash pick-up was included in the scope of work for the landscape maintenance contract, the PID management company paid an additional \$300.00 each month, from September 2014 through August 2015. While the \$300.00 per month may not be considered material, monthly billings the entire year could signify a need to amend the contract or to have included additional trash pick-ups in the initial bid specification.
- During FY2016, a wood fencing project was competitively bid and awarded to a fencing vendor for \$24,850.00. Upon completion of the competitively bid fence project, the PID management company hired the same vendor for other fencing projects. The additional projects were not competitively bid. However, the PID management company paid this vendor a total of \$409,127.00 during FY2016.

The Department of Internal Audit noted the CFW's PID policy contradicts Texas competitive bidding requirements. For example, Chapter 252 of the Texas Local Government Code requires competitive bids or proposal for the purchase of goods or services between \$3,000.00 and \$50,000.00, unless the project qualifies as an exception to the competitive bid statutes. Additionally, the City's Financial Directive requires that at least two businesses, categorized as a Minority and Women Business Enterprise, should be invited to participate.

The PID Manager stated that when the PID management company hires a vendor via the competitive solicitation process, the PID management company does not validate charges by comparing final invoices to bid amounts. As a result, vendors could charge more than bid, which could exceed the amount bid by a vendor that was not awarded the contract.

A PID management company representative indicated that the PID management company typically only solicits competitive bidding for "large" contracts. The representative also stated that procuring landscaping related services from multiple vendors could result in accountability issues. For example, if plants, shrubs and irrigation work were purchased from a particular vendor and there were quality issues, the PID management company's preference is to purchase any additional work from that same vendor to ensure that warranties are not voided. Otherwise, the multiple vendors could place blame on each other.

Lack of competitive bidding could result in the PID management company not taking advantage of more competitive prices, which could be lower than those obtained for procurements that were not competitively bid.

Recommendation 5: *The Chief Financial Officer should ensure that the monitoring of PID activity includes a review for compliance with competitive bid requirements.*

Auditee Response: Concur. The Department of Financial Management Services conducted a training for the PID management companies on how to be compliant with competitive bidding requirements on Wednesday, March 21st at 2:00 p.m. in Room 290 of City Hall. Subsequent to the meeting, the department has been educating, informing, and responding to questions from PID management companies on the competitive procurement requirements. Going forward, all new procurements by the PID management companies will be required to have gone through a competitive process consistent with the City's policies and procedures.



Target Date: Complete

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist – PIDs,
Department of Financial Management Services

6. The validity of fencing expenditures was not determined.

The PID management company requested a bid for the maintenance of fencing and/or wall improvements. Three bids were recorded as received, with the lowest being \$18,560.00 and \$39,900.00 being the highest. The PID management company noted that the lowest bidder was not awarded due to previous vendor performance. The bid was therefore, awarded to the next lowest bidder at \$24,850.00. However, the awardee did not explicitly list staining or painting in their proposal, as was noted in the bid specifications.

- On 12/15/15, the PID management company paid the awardee \$3,000.00 for fence installation. The invoice was dated 11/25/15.
- Another vendor invoiced the PID management company \$4,750.00 for fence staining. The PID management company paid this vendor on 12/23/2015. The invoice was dated 10/6/2015.
- On 12/28/2015, the PID management company paid the awardee \$24,850.00 for fence installation. This invoice was dated 11/10/15 and was in the amount of the awardee's bid (950 square feet of fencing). It should be noted that the project description noted on the \$3,000.00 fence installation invoice (previously mentioned) and this \$24,850.00 fence installation invoice both referenced Silverleaf as the jobsite address. Furthermore, the fence staining invoice referenced Silverleaf East as the project address, with 950 square feet of fencing.
 - Fence installation invoices were not itemized to determine which costs were included in the invoice (e.g., fence installation, staining, labor, materials, etc.).
 - Since the awardee's bid response did not reference fence staining and its invoice was not detailed to specify whether fence staining was or was not billed, the Department of Internal Audit was unable to determine whether the PID management company duplicated its payment for fence staining. In other words, Internal Audit was unable to determine whether the City paid the awardee *and* the other vendor for fence staining.
 - The PID management company spent \$478,919.00 on fencing (\$409,127.00 to the awardee and \$69,792.00 to the other vendor) for work completed in FY2016. The awardee stated that their costs were limited to fence installation. The awardee further stated that their employee/design consultant invoiced the PID management company for fence staining under the employee/design consultant company's name.

If the PID management company duplicated its fence payment for staining, the CFW would have duplicated its reimbursement to the PID management company. It should be noted that neither the CFW nor PID management company staff compared vendor invoices to vendor bids for billing accuracy. City staff posed no questions regarding what could be perceived as a possible conflict of interest presented when the owner of the fence staining company is also the design consultant for the fence installation company.

Recommendation 6: *The Chief Financial Officer should ensure that the PID management company complies with competitive bidding requirements.*

Auditee Response: Concur. The Department of Financial Management Services conducted a training for the PID management companies on how to be compliant with competitive bidding requirements on



Wednesday, March 21st at 2:00 p.m. in Room 290 of City Hall. Subsequent to the meeting, the department has been educating, informing, and responding to questions from PID management companies on the competitive procurement requirements. Going forward, all new procurements by the PID management companies will be required to have gone through a competitive process consistent with the City's policies and procedures.

Target Date: Complete.

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist - PIDs

7. No documentation was available to support the City's intended resolution of the \$100,000.00 seed money given to PID 6.

In November 2008, the City paid the PID management company \$100,000.00. Although the \$100,000.00 payment was approved at the CFW's department level, Internal Audit saw no evidence that the payment/advance/seed money was presented to or approved by the Mayor and Council. CFW staff indicated that the \$100,000.00 was a loan that was to be paid back to the CFW. However, according to conversations with the PID management company, that was not the PID management company's understanding.

Based on our audit testing, the City did not record the \$100,000.00 as a receivable and the PID management company did not record the \$100,000.00 as a payable. Section V of the Financial Management Policy Statements requires proper recording of transactions to ensure financial reports are reliable (i.e., accurate, complete, and up-to-date). In order to ensure proper recording of transactions, supporting documentation is pertinent.

It should be noted that when PID 6 was established, the CFW paid the PID 6 management company prospectively based on budgeted expenses. An internal audit (dated July 15, 2011) states that, as of October 2008, the CFW began reimbursing the PID based on actual expenses. Due to the amount of time that has lapsed, combined with a lack of adequate supporting documentation, we were unable to determine whether amounts paid to the PID 6 management company were "trued-up" once the CFW began paying on a cost-reimbursement basis. Internal Audit could therefore, not determine whether the advanced funds were spent on authorized expenditures.

Recommendation 7A: *The Chief Financial Officer should ensure that if monetary advances are provided in the future, that the intent and expectations surrounding the advances are clearly stated and agreed to, in writing, and properly reflected in the accounting records.*

Auditee Response: Concur. The Department of Financial Management Services does not intend to provide monetary advances in the future. Our goal is to become compliant with Texas Local Government Code Chapter 2257; thus, unless funds held by the PID management companies on the City's behalf are fully collateralized, they should be returned to the City. The plan is to incorporate these changes into the PID management agreements for fiscal year 2019.

Target Date: Complete

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist – PIDs,
Department of Financial Management Services



Recommendation 7B: *The Chief Financial Officer should work with the PID Management company to determine the status of the original seed money and reach an agreed resolution regarding the disposition.*

Auditee Response: Concur. See response provided to 7A above.

Target Date: New contracts will be in place for PID management companies for fiscal year 2019. Estimated execution date is no later than November 30, 2018.

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist – PIDs, Department of Financial Management Services

8. Annual reviews, approved within annual PID budgets, were not conducted.

Exhibit A of the Management and Improvement Services Agreement between the CFW and the PID management company includes a budgetary line item amount of \$2,081.00 for an annual review. However, no review was conducted.

Although the contract is unclear as to the intent of the “review”, related Mayor and Council communication references “Annual Review (Audit)”. The Department of Internal Audit was unable to determine why independent financial audits were not conducted. PID management company staff indicated that they were not aware of any independent financial audits.

During our audit, we noted that the PID management company provided unaudited financial information to their constituents via the PID’s website. However, based on our review of the website:

- October 2014 and September 2015 income statements were not the final statements for those months;
- website links for the May 2015 and July 2015 income statements were links to financial reports for the respective months of the prior year; and,
- the November 2014 income statement was missing the second page.

Ineffective contract administration/monitoring can result in nonadherence to contract requirements, without detection.

Recommendation 8A: *The Chief Financial Officer, in conjunction with the City Attorney’s Office, should determine whether independent annual audits are necessary. If so, the Chief Financial Officer should require that the PID management company submit a copy of the written audit results to the City of Fort Worth.*

Auditee Response: Concur. The Department of Financial Management Services and the City’s Law Department agree that separate independent financial audits are not necessary, as PIDs are not separate legal entities of the City; however, the City may wish to explore requiring periodic compliance or agreed-procedures audits under future management agreements.

Target Date: Complete

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist – PIDs, Department of Financial Management Services; Denis McElroy and Tyler Wallach – Law Department



Recommendation 8B: *The Chief Financial Officer should require that PID monitoring activities/responsibilities include a verification of expenses incurred, by budgeted line item, or obtain a reasonable explanation as to why expenditures were not incurred as authorized within the line-item budget.*

Auditee Response: Concur. Please see response to [Recommendation 2](#).

Target Date: Complete

Responsibility: Chief Financial Officer and Senior Contract Compliance Specialist – PIDs,
Department of Financial Management Services

9. Written policies and procedures, governing the CFW’s PID administration, are not adequate.

We concluded that there were no standard operating procedures documenting City staff’s responsibilities for PID monitoring. In addition, the City’s PID policy (intended to provide guidance to PID management companies) was not current.

City staff indicated that they recently began revising the PID policy in December 2016. Although the revisions were still in draft form, as of the end of our audit fieldwork, additional opportunities for enhancements were noted.

- CFW policies are silent regarding how PID management companies should account for and report income received beyond PID assessments. In addition, there is no clarification regarding the monitoring (if any) of how these additional monies are spent. During our audit, CFW staff indicated that the City has authority over the expending of program income. City staff also indicated that PID management companies have not always agreed with that statement/opinion.
- Although the PID 6 management company currently hosts monthly meetings for their PID members, there is not a requirement to do so. Benchmarking research found that three major Texas cities require at least an annual meeting with property owners. It should be noted that the revised policy (February 2018) does mandate these meetings.

The Government Finance Officers Association’s (GFOA) Best Practices indicate that financial policies are central to a strategic, long-term approach to financial management. GFOA also states that financial policies define a shared understanding of how the organization will develop its financial practices and manage its resources to provide the best value to the community. GFOA recommends systemic financial policy monitoring, review, and updates, as needed.

A lack of City resources dedicated to monitoring PIDs could have contributed to the City’s inability to implement necessary updates and changes to governing policies and procedures. As a result, the lack of formalized, complete, and current policies and procedures results in inconsistent, ineffective, and inefficient execution of job responsibilities, as well as internal control weaknesses.

Recommendation 9: *The Chief Financial Officer should ensure that PID policies and procedures are updated to include necessary requirements. Updated policies and procedures should then be articulated and made available to City staff and to the PID management company.*

Auditee Response: Concur. The Chief Financial Officer will work with the PID Administrator and the City Attorney’s Office to complete an update to the PID policies and procedures to ensure they encompass the recent audit findings as well as operational improvements that have been identified over the past year.



Target Date: July 1, 2019

Responsibility: Chief Financial Officer, PID Administrator, and City Attorney's Office

10. The City incurred vehicle-operating expenses that were not reimbursed.

Section 2.4 of the CFW's Management and Improvement Services Agreement with FirstService Residential Texas, Inc. states that if the contractor employs off-duty Fort Worth police officers to provide security services, the parties understand, acknowledge, and agree that, while performing security services for the contractor under the agreement, the off-duty officers are not considered employees of the CFW. The contract further states that if the off-duty officer becomes aware of a situation that warrants immediate police action within the PID, he or she can take police action while also advising on-duty officers of the situation. Responsibility for the incident is to be transferred to an on-duty officer as soon as one reaches the scene.

Although officers performing off-duty PID duties use City vehicles when patrolling the PID, the PID management company did not reimburse the City for PID-related costs (e.g., fuel and maintenance) normally associated with vehicle use. According to the PID management company, they did not reimburse the City for mileage because there were no policies, procedures or guidelines concerning how security expenses were to be handled.

The City records PID revenue in special revenue funds. As such, expenditures related specifically to the PID should also be recorded in the applicable special revenue funds, and not within the General Fund. It should be noted that the classification of police officers providing PID security, in other cities, differed from that of the CFW. For example, two cities indicated that they paid their officers through their City payroll system and paid overtime, since PIDs are a part of their city. In other instances, private security companies were utilized to achieve cost savings.

Recommendation 10: *The City Manager should consider requiring that PIDs utilize private security companies for security patrols.*

Auditee Response: Concur. [The Chief Financial Officer] will be responsible for working with the Police Department and the PID Management Company to develop a policy to require mileage data submissions in order to quantify and appropriately book the expense to the Special Revenue Fund.

Target Date: March 1, 2019

Responsibility: Chief Financial Officer



Acknowledgements

The Department of Internal Audit would like to thank FirstService Residential, the Performance and Budget Department, Financial Management Services Department and the City Attorney's Office for their cooperation and assistance during this audit.



Exhibit I – Examples: Times Recorded On PID Timesheets

Example of Time Recorded on PID Timesheet (in military time with colons)

PID 6 – Park Glen Public Improvement District
Invoice for PID6 Off-Duty Patrol Services

Invoice

Below are the dates and hours worked by the officer requesting payment.

Date	Hours Worked	Total Hrs	Date	Hours Worked	Total Hrs	Date	Hours Worked	Total Hrs
02/05/17	12:00-15:00	3						
02/08/17	08:00-11:00	3						
02/13/17	16:00-18:00	2						
02/17/17	09:00-13:00	4						
02/19/17	15:00-17:00	2						
02/21/17	18:00-20:00	2						
02/23/17	17:00-19:00	2						
02/26/17	15:00-18:00	3						
02/28/17	13:00-16:00	3						

Example of Time Recorded on PID Timesheet (in military time without colons)

PID 6 – Park Glen Public Improvement District
Invoice for PID6 Off-Duty Patrol Services

Invoice

Below are the dates and hours worked by the officer requesting payment.

Date	Hours Worked	Total Hrs	Date	Hours Worked	Total Hrs	Date	Hours Worked	Total Hrs
04/02/16	0800-1200	4						
04/03/16	1000-1400	4						
04/09/16	0900-1300	4						
04/10/16	0700-1100	4						
04/16/16	0800-1200	4						
04/17/16	1000-1400	4						
04/23/16	0700-1100	4						
04/24/16	0800-1200	4						

Source: PID Timesheets



Exhibit II – Regular Versus Military Time

Regular Time Versus Military Time	
Regular Time	Military Time
01:00 am	0100
02:00 am	0200
03:00 am	0300
04:00 am	0400
05:00 am	0500
06:00 am	0600
07:00 am	0700
08:00 am	0800
09:00 am	0900
10:00 am	1000
11:00 am	1100
12:00 pm	1200
01:00 pm	1300
02:00 pm	1400
03:00 pm	1500
04:00 pm	1600
05:00 pm	1700
06:00 pm	1800
07:00 pm	1900
08:00 pm	2000
09:00 pm	2100
10:00 pm	2200
11:00 pm	2300
12:00 am	2400