



RON GALPERIN
CONTROLLER

August 25, 2021

Honorable Eric Garcetti, Mayor
Honorable Michael Feuer, City Attorney
Honorable Members of the Los Angeles City Council

Re: Overtime Oversight: LAFD's COVID-19 Labor Costs

When Los Angeles transitioned to the Safer at Home order in late March 2020 to limit the spread of COVID-19, the City moved quickly to respond to this new public health emergency. The Los Angeles Fire Department (LAFD) — our City's first responders — was tasked with setting up large testing centers in various locations, including Dodger Stadium and Hansen Dam Recreation Center, to aid local residents. Leading the charge within LAFD was the Department's newly organized ad hoc testing branch, which included a number of sworn staff members to aid testing operations and logistics. In many cases, staff received these assignments in addition to their regularly assigned shifts, necessitating the use of overtime at testing sites.

The immense challenges posed by responding to this novel public health crisis were not just operational or logistical, but included the implementation of administrative protocols, such as timekeeping. Last fall, the Controller's Office received allegations that certain sworn members of LAFD assigned to pandemic testing sites were receiving excessive salaries by reporting overtime that was unwarranted or unworked.

My office interviewed LAFD employees, analyzed department timekeeping and overtime policies, and performed a targeted review of payroll records to investigate the allegations. We found that the LAFD did not have adequate timekeeping processes in place at testing sites or for pandemic response activities in general, along with several individual payroll errors.

LAFD overtime

Long before the pandemic began, LAFD employees incurred significant overtime pay. This happened for a variety of reasons, including department requirements for constant (24-hour) staffing at fire stations and emergency operations, like wildfire and natural disaster response. There is currently no limit on the amount of overtime that can be worked in a pay period, as long as that work is performed outside of a regularly scheduled shift.

According to payroll data from my office, total overtime pay for Firefighters and Fire Captains covered by collective bargaining agreements totaled a record \$227 million in 2020. Chief Officers also saw significant increases in paid overtime last year, up 38% over 2019 to an average of \$94,700 per person. While overtime attributable to COVID-19 response activities comprised a relatively small percentage of LAFD's yearly total — around \$14 million from March through December 2020 — 1,801 sworn staff earned overtime in this manner, with 129 employees collecting more than \$25,000 each in overtime for COVID-19 response.

In our investigation, my office found several clear problems with the way LAFD tracked overtime earned at testing sites. There were no formal timekeeping processes used at testing sites — no time clocks or a documented roll call — making it impossible to determine whether sworn staff assigned to the sites worked the full number of hours reported for each assigned shift. Without a systemic process that verifies the hours worked during emergency assignments, the risk for salary overpayments is high.

Our review of payroll records also found irregular entries. In some instances, salaries were overpaid because overtime was duplicative of time worked during regularly assigned shifts. LAFD management did not recognize these errors before approving the erroneous timesheets, showing a need for more consistent oversight from department leadership. In addition, the department's method for tracking labor costs related to pandemic response activities was fragmented and supported by data from multiple systems and manually generated forms.

Effective systems needed

To prevent overtime payment errors and ensure readiness for future emergencies, the LAFD must implement more effective timekeeping and oversight systems by doing the following:

- **Revise timekeeping practices** for all non-regular work hours to require sworn staff to formally check in and out with real-time location information for each shift.
- Establish an **internal oversight process** that identifies and validates overtime by sworn staff prior to processing payroll and reviews the overtime of high earners.
- Analyze all pandemic response payroll data to identify errors and then **seek reimbursement for any overtime payments** made to sworn staff who inappropriately reported working overtime during a regular shift.
- Streamline automated timekeeping and payroll practices to ensure more **accurate labor cost reporting**.

I urge the LAFD to act swiftly on these recommendations to improve operations and accountability in the City's emergency response activities.

Respectfully submitted,



RON GALPERIN
L.A. Controller

Overtime Oversight

LAFD's COVID-19 Labor Costs



RON  **GALPERIN**
LA CONTROLLER

Overtime Oversight: LAFD's COVID-19 Labor Costs



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EXECUTIVE SUMMARY

COVID-19 brought incredible tragedy and disruption to people everywhere. Seemingly overnight, nearly every facet of our lives was transformed and Angelenos faced uncertainty about how to stay safe and contain the spread of the virus. During the early stages of the pandemic, City officials faced critical decisions about how to continue providing residents with essential government services, while also adjusting to situational needs as a result of the unfolding public health emergency.

As they often are, personnel from the Los Angeles Fire Department (LAFD) were deployed to help protect our residents. Initially, sworn staff assigned to functions that were temporarily suspended due to the citywide stay-at-home order were reassigned to the ad hoc Testing Branch. In addition, sworn staff from throughout the Fire Department were deployed to various pandemic response efforts including test site operations, ground support, and logistics.

COVID-19 test sites were opened across City at locations such as Dodger Stadium, Hansen Dam Recreation Center, Lincoln Park, and Pierce College. By the end of February 2021, nearly four million tests were administered. The work at the test sites, as well as the continued 24/7 emergency services by LAFD was not without risk—550 sworn members tested positive for COVID-19 from Thanksgiving 2020 through January 2021 alone. Sadly, two members of the Los Angeles Fire Department passed away from complications arising from COVID-19.

Emergency response—in any form—is typically challenging due to the urgency of the situation and risks faced by first responders and members of the public. As a result, administrative protocols, such as timekeeping, are severely tested or altogether overlooked. But the need for effective controls is especially important during these situations because personnel are often working overtime and receiving extra pay. This arrangement raises larger questions about how other City departments, resources, or personnel activated through the City's Disaster Service Worker program could be deployed to effectively carry out similar responsibilities during future emergencies.

In September 2020, the Controller's Office received allegations that sworn members of LAFD assigned to pandemic testing sites were receiving excessive salaries due to their reporting of overtime that was unwarranted or unworked. We performed audit analysis and targeted test work to determine the validity of the allegations.

What We Found

- There was no contemporaneous process or system used for timekeeping (such as check in and check out time logs) at pandemic test sites, therefore we can neither confirm, nor

dispute, that sworn staff actually worked the full number of hours reported for each assigned shift.

- We tested a limited sample of *reported* time and found that, in some instances, salaries were overpaid because overtime hours reported by sworn staff were duplicative of time worked during regularly assigned shifts. These errors were not recognized by department management prior to timesheet approval, and were subsequently processed as valid work time within the payroll system.
- LAFD's method for tracking and accumulating labor costs for the pandemic response is fragmented and labor intensive. The current process increases the likelihood that duplicate payments or other anomalies go undetected.

What We Recommend

- Revise timekeeping practices for all non-regular work hours to require all sworn staff to formally check in and check out on-site for each shift. Related records should be easily accessible by department management and payroll staff, and should be automated to the extent possible using available technologies (i.e. cellular/radio and GPS).
- Analyze sworn staff payroll data to identify, correct, and seek reimbursement for any overtime payments made to sworn staff who inappropriately reported working overtime during a regular work shift.
- To improve the methods used to track and accumulate emergency response costs, LAFD should utilize functionalities of current and planned automated timekeeping systems, such as activity-specific work orders, tasks, and subtasks for employee time reporting. These actions would provide for more comprehensive reporting of labor costs for monitoring and reimbursement purposes, and would leverage existing tools to support key management functions such as resource planning, budgeting, and cost control.

BACKGROUND

In March 2020, the Mayor tasked the Fire Department with overseeing City-run pandemic testing sites. These deployments were developed by the Testing Branch Director and authorized by the Emergency Operations Center (EOC) through the department's Daily Management Plans (DMP). Using resource levels established within DMPs, the Testing Branch identified and assigned sworn staff on a voluntary basis to perform duties supporting the City's pandemic test site operations. **In many cases, these shifts were assigned to sworn staff in addition to their regular station assignments, which necessitated the use of overtime to satisfy authorized resource requirements.**

In September 2020, the Controller's Office received allegations that sworn members of the Fire Department assigned to pandemic testing sites were receiving excessive salaries due to their reporting of overtime that was unwarranted or unworked. Beyond these allegations at pandemic testing sites, the following subsections provide a primer on how sworn staff are deployed and overtime pay is incurred.

Deployment of Sworn Staff and Overtime Pay

Regardless of the type of assignment, all sworn staff at the Fire Department are required to work their regular assigned work shifts unless an exception is reported, such as training, sick-time, or vacation.

- Platoon duty assignments facilitate the Fire Department's policy to maintain "constant staffing" at each fire station by assigning sworn staff to one of three **platoon schedules that operate on a 24-hour shift pattern** and rotate on a 9-day schedule. The scheduling framework is designed to provide coverage flexibility through the use of overtime during periods of planned and unplanned absences. This has traditionally provided the Fire Department with the capability to respond to all fire and emergency medical service calls within the City by leveraging overtime capacity when any type of staff absence occurs.
- **Sworn staff assigned to administrative or non-station duties work four 10-hour days per week.** These staff can work overtime hours before and after their regular daily shifts, or for entire shifts during their regular days off.

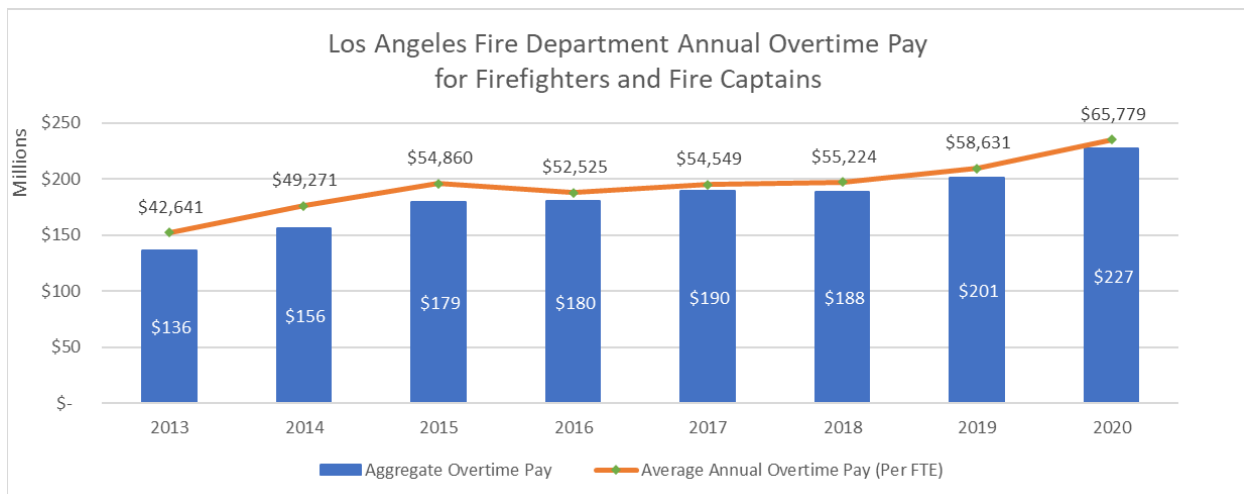
For both platoon-duty and administrative assignments there is no limit on the amount of overtime hours that can be worked, as long as it is performed outside of a regularly scheduled shift.

Overtime pay rates and requirements for sworn staff are negotiated through collective bargaining agreements and subject to a host of complex labor laws, regulations, and

departmental policy. In general, sworn staff on administrative schedules begin to accrue overtime once 40 hours or more have been worked within a week. Sworn staff working platoon duty assignments accrue overtime for hours worked in addition to their regularly scheduled 24-hour work shifts, but must work a predetermined number of hours in each monthly period for any additional work hours to qualify for overtime pay. In most cases, overtime pay is calculated on an hourly basis using one and a half times an individual's hourly pay rate, and can significantly increase individual sworn staff salaries.

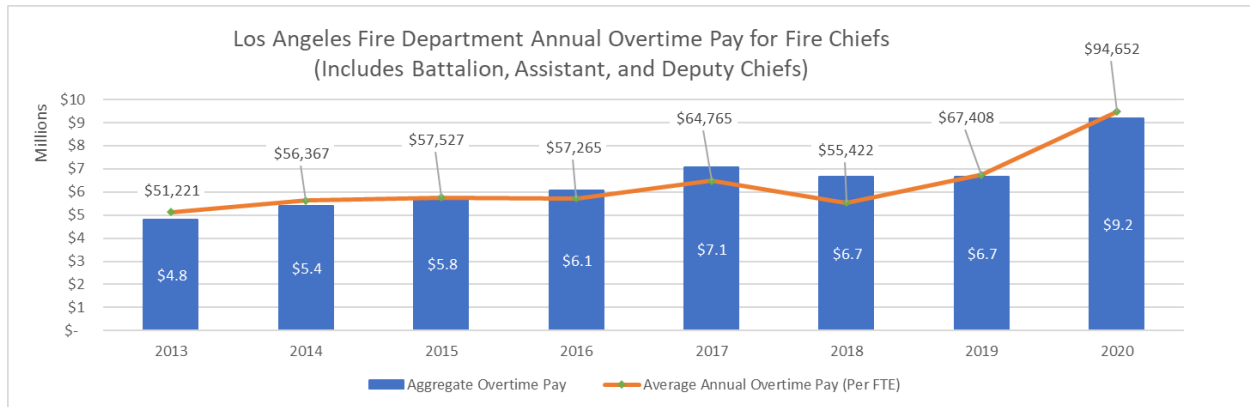
Even before the COVID-19 pandemic, the Fire Department has traditionally incurred significant amounts of overtime costs for several reasons, including department requirements for constant (24-hour) staffing at fire stations throughout the City and emergency operations such as wildfire and natural disaster response.

According to City payroll data, total overtime pay for sworn staff covered by collective bargaining agreements for Firefighters and Fire Captains totaled a record \$227 million during 2020; averaging \$65,800 per full-time Firefighter or Fire Captain. This represents a 13% increase from the overtime paid in 2019, and a 67% total increase in annual overtime paid since 2013. The Fire Department has cited additional factors such as salary rate increases and restored positions for the increasing trend in overtime pay, but it remains clear that the department consistently relies upon the significant use of overtime to satisfy operational needs.



Source: Control Panel L.A. Payroll Explorer (<http://lacity.payroll.finance.socrata.com>)

Additionally, sworn staff covered by collective bargaining agreements for Fire Chief Officers (Battalion, Assistant, and Deputy Chiefs) can also receive overtime compensation when they are assigned to special duty assignments. Total overtime pay for Fire Chief Officers reached a record high of \$9.2 million in 2020; averaging \$94,700 per Fire Chief Officer. This represents a 38% increase from the overtime paid in 2019, and an 91% total increase in annual overtime paid to Fire Chiefs since 2013.



Source: Control Panel L.A. Payroll Explorer (<http://lacity.payroll.finance.socrata.com>)

SCOPE

We performed the following procedures to assess the allegations submitted to our Office and evaluate the Fire Department's staffing and timekeeping practices related to COVID-19 testing sites:

- Analyzed City payroll records to quantify and understand salary payments made to LAFD sworn staff related to the City's pandemic response.
- Interviewed LAFD management including the Assistant Fire Chiefs in charge of the department's pandemic response and Emergency Operations Center, the head Fire Administrator, and the Testing Branch Director to ascertain how pandemic test sites were organized, staffed, and operated.
- Performed process walkthroughs with Fire Department Accounting and Payroll Managers and staff to understand payroll and cost accounting practices related to pandemic response activities.
- Interviewed the Fire Department's Employee Relations Officer and a senior Battalion Chief to gain an understanding of department timekeeping policies, practices, and documentation used by sworn staff for emergency response activities.
- Reviewed overtime policies, practices, and documentation related to sworn staff assigned to test site operations.
- Assessed department timekeeping practices for sworn staff assigned to support test site operations.
- Selected a sample of days that test sites were operating and traced a sample of related payments to supporting documents.

FINDINGS AND RECOMMENDATIONS

1. Timekeeping processes used for COVID response activities were focused on shift completion rather than specific hours worked

Shortly after the onset of the COVID-19 public health emergency, the Fire Department established an ad hoc Testing Branch to oversee the City's pandemic testing efforts. Sworn staff from the Fire Department were deployed to support various pandemic efforts including test site operations, ground support, and logistics. Many of these shifts were assigned to sworn staff in addition to their regular work assignments, which necessitated the use of overtime to meet the Department's authorized resource requirements.

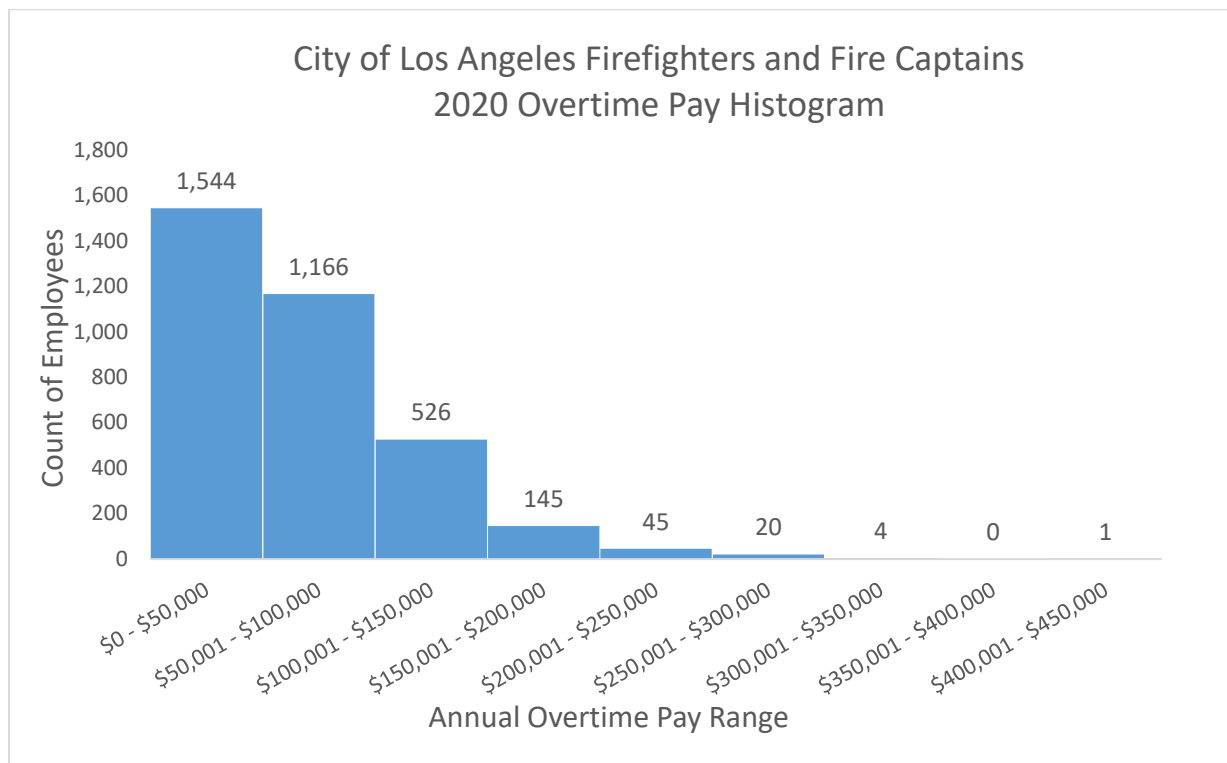
Sworn staff assigned to support Test Site Operations reported to Test Site Managers or other functional unit leaders (e.g. Ground Support or Logistics Leaders), and were considered to be "on-duty" from the beginning to the end of their daily shift. During the establishment of pandemic test sites, **it was typical for sworn staff to work 12- to 16-hour shifts depending on the sites' operations and related functional needs.**

However, there were no formal timekeeping processes used at testing sites such as time-clocks or a documented roll call. Since sworn staff were considered to be "on-duty" during the entirety of their assigned shifts, there are no provisions for mandated breaks. This is typical for sworn staff, and reflective of the Fire Department's expectations for sworn staff who work regular 24-hour platoon duty assignments.

Special work assignments performed in addition to regular duty assignments are reported by sworn staff to their respective Station Captain or Supervisor, rather than to Test Site Managers, for entry into the official timekeeping system used to process payroll. At the end of each week, sworn staff are also required to report all of their worktime related to special emergency activities on an Emergency Activity Report (Form-101). Sworn staff use information contained within the Fire Department's Scheduling System to populate their Form-101 and submit it for approval by their respective Test Site Manager or designated unit leader. Approved Form-101s are then forwarded to the Fire Department's Accounting Division for cost reporting and recordkeeping purposes.

Since there was no contemporaneous process or system used for timekeeping at COVID-19 test sites, we can neither confirm, nor dispute, that sworn staff actually worked the full number of hours reported for each assigned shift. Even though a large percentage of sworn staff who earned significant amounts overtime pay, there is no way to validate that staff were physically present during the entirety of each overtime shift. This issue applies to COVID-19 testing sites which were the primary focus of this report, and other special assignments that emerged throughout 2020.

In 2020, at least 300 Firefighters and Fire Captains more than doubled their regular salary through overtime pay, with seven employees more than tripling their regular salary. Of the 3,451 Firefighters and Fire Captains who received a salary from the City in 2020, the top 3% of overtime pay earners (100 employees) received 10% (\$22.6 million) of the aggregate overtime paid during the year. Below is a histogram showing the ranges of overtime pay earned by Firefighters and Fire Captains in 2020:



Source: Control Panel L.A. Payroll Explorer (<http://lacity.payroll.finance.socrata.com>)

In 2020, more than 700 Firefighters and Fire Captains earned over \$100,000 in overtime pay. Of the 1,801 sworn staff who reported overtime to pandemic response activities during 2020, 129 (7%) earned more than \$25,000 in overtime related to pandemic response activities alone.

Without a systemic process that contemporaneously verifies the hours actually worked by sworn staff for special emergency-related assignments, LAFD is at risk for salary overpayments due to timecard errors or members recording more hours than actually worked. Therefore, additional monitoring of overtime would support management oversight and help ensure the accuracy and equity of department overtime policy.

Recommendation 1

To provide assurance that all hours reported as worked by sworn staff are valid and accurate, the Fire Department should revise timekeeping practices for all non-regular work hours to require all sworn staff to formally check in and check out with real-time location information for

each shift. Related records should be easily accessible by department management and payroll staff, and should be automated to the extent possible using available technologies (i.e. cellular/radio and GPS).

Recommendation 2

To enhance management oversight over sworn staff overtime, the Fire Department should establish controls and processes that identify and validate all overtime reported by sworn staff prior to payroll processing. Periodic reports for sworn staff who exceed a predetermined overtime threshold (i.e. collective pay amounts and/or reported hours) should be consistently generated and reviewed by Fire Department Management to determine appropriateness of assignments and need for additional rotations, equity, and training.

2. Complexities of LAFD's non-integrated payroll processes and systems increase risk of overpayment, through inaccurate or duplicative entries

Overtime for sworn staff is paid on an hourly basis per the terms of negotiated labor agreements; in most cases, overtime is paid at one and a half times the employee's hourly pay rate. Per department policy, sworn staff are required to report each overtime shift directly to their supervisor or respective Station Captain for notation into Divisional/Station Staffing Logs, which are subsequently referenced to support a weekly timesheet approval. For all overtime related to pandemic response activities, staff were instructed to use the pandemic response work order when recording the related overtime worked into the payroll system.

An analysis of payroll data for the pandemic response work order shows that from March 2020 through December 2020, 1,801 sworn staff were paid for 248,087 hours of overtime coded specifically to the pandemic response work order. These hours resulted in corresponding overtime payments of \$14.4 million.

Further analysis of the pandemic response work order reveals that the top 50 salary earners who reported overtime to this work order accounted for \$5 million (34%) of the related overtime payments during the first nine months of the pandemic. For this cohort, pandemic-related overtime payments totaled between \$54,000 to \$202,000 during the period, which is in addition to all other pay earned by these employees (i.e. regular salary, non-pandemic response related overtime, and other bonuses and benefits). With an annual salary range of an experienced Firefighter for the City of Los Angeles at approximately \$100,000 to \$125,000, these amounts represent a significant increase in total compensation. Therefore, **it is critical for the Fire Department to ensure that each hour of overtime reported into the City's Payroll System is non-duplicative and reasonable.**

In general, staff assigned to support pandemic test sites reported working between 12-16 hours per shift. Fire Department Management allowed sworn staff to report more hours worked than the test site operating hours because additional duties were required outside of the site's

public operating hours. According to activity logs from daily test site operations these functions included site preparation and closing duties, management of public health and safety issues, stakeholder coordination and reporting, and logistics coordination for medical supplies, personal protective equipment, and test kits.

During our review of timekeeping for staff who worked overtime in support of pandemic test sites, we found some inconsistencies within the supporting documents. We performed a targeted review of time records and related data for a sample of sworn staff assigned to support test site operations on two days during the second quarter of 2020. While reviewing pertinent records, we noted some irregular time entries which warranted further review. **Our review revealed that, in some instances, salaries were overpaid because overtime reported by sworn staff were duplicative of time worked during regularly assigned shifts.**

Even though Fire Department Management was able to justify most instances where we identified potential errors, Fire Department Management agreed that some overpayments had occurred because sworn staff incorrectly reported overtime hours on their timesheets during regularly scheduled work shifts, which is a violation of department timekeeping policy (i.e., claiming overtime hours that were duplicative of regularly assigned shifts). **These errors were not recognized by department management prior to timesheet approval, and were subsequently processed as valid work time within the payroll system.**

Due to the targeted scope of our analysis—which was primarily focused on overtime at COVID-19 testing sites—it is not clear how widespread this issue is across the Fire Department. But the control weaknesses we identified combined with the significant amount of overtime payments warrants ongoing and consistent oversight.

Recommendation 3

To ensure that overtime reported by sworn staff for pandemic response activities is appropriate, **the Fire Department should analyze payroll data to identify and seek appropriate reimbursement for any overtime payments made to sworn staff who inappropriately reported working overtime during a regular work shift.** This should also be applied to all types of overtime activities reported by sworn staff.

If inappropriate overtime payments are found to be pervasive, the department should establish controls to identify and correct erroneous time reporting, and consider providing additional training and/or take appropriate disciplinary action for sworn staff who have consistently reported erroneous overtime during their regularly scheduled work shifts.

Recommendation 4

To better address a strategic goal of the department to capitalize on advanced technologies (<https://www.lafd.org/about/about-lafd/strategic-plan>), and to promote accountability over department payroll, the Fire Department should strengthen its urgency to consolidate and

streamline its automated timekeeping and payroll practices, taking full advantage of the City's new human resources and payroll system (HRP) that is currently being implemented citywide.

3. LAFD's method for tracking and accumulating labor costs for pandemic response is fragmented and inefficient

Recording and maintaining accurate timekeeping records are critical to ensure labor costs are supported and paid in accordance with applicable requirements. During our review of sworn staff timekeeping practices and related documentation, we found that the Fire Department's method for tracking labor costs related to pandemic response activities is fragmented and supported by data from multiple systems and manually-generated forms. Considering the significant cost to support emergency response activities, an integrated and comprehensive process is critical to ensure accuracy and would help to streamline fiscal reporting processes.

The Fire Department's current cost accounting process for emergency response activities requires using data from many disparate sources including incident management plans, payroll system data, information from the Fire Department's scheduling system, manually generated station work logs, employee-specific time logs, and other emergency deployment forms required by the Federal Emergency Management Agency (FEMA).

Fire Department management uses a combination of information from each of these sources to tabulate reported work hours and related costs incurred for the City's pandemic response, as required for submitting reimbursement claims. This process for reporting emergency response costs is burdensome, as it requires a manual compilation of payroll data and other paper-based reports. Such efforts could be refined through enhancement of timekeeping and cost reporting systems.

During our review period, the Fire Department used one specific work order code to track overtime related to pandemic response activities within the payroll system. Regular (non-overtime) work time by sworn staff is pre-programmed into the City's payroll system under the employees' regularly assigned fire station or division code; hours are not coded to a specific pandemic response (or any other) work order. Since only overtime under the broad function of "pandemic response" was coded into the payroll system, the aggregate salary costs related to all pandemic response activities, which include test site operations, cannot be tabulated using payroll data alone.

Other than the pandemic response workorder that was used only for overtime, no further delineation was made within the payroll system to track efforts incurred for specific activities such as test site operations, mobile testing, ground support, planning, and logistics. Such further distinctions, which could be facilitated through additional coding within the City's payroll system, would support activity-based costing. This could provide management with valuable data on staffing resources and related costs to better manage any type of emergency

incident or routine function. Further enhancements to the Fire Department's payroll/timekeeping system, and a process that allows it to capture detail for time worked on all program activities performed by all staff, would also provide the City with important information to support budget allocations and outcome-based performance management.

Recommendation 5

To improve the methods used to track and accumulate emergency response costs, the Fire Department should utilize functionalities of current and planned automated timekeeping systems, such as activity-specific work orders, tasks, and subtasks for employee time reporting. These actions would provide for more comprehensive reporting of labor costs for monitoring and reimbursement purposes, and would leverage existing tools to support key management functions such as resource planning, budgeting, and cost control.

RECOMMENDATION TABLE

Number	Recommendation
Responsible Entity: Fire Department	
1	To provide assurance that all hours reported as worked by sworn staff are valid and accurate, the Fire Department should revise timekeeping practices for all non-regular work hours to require all sworn staff to formally check in and check out with real-time location information for each shift. Related records should be easily accessible by department management and payroll staff, and should be automated to the extent possible using available technologies (i.e. cellular/radio and GPS).
2	To enhance management oversight over sworn staff overtime, the Fire Department should establish controls and processes that identify and validate all overtime reported by sworn staff prior to payroll processing. Periodic reports for sworn staff who exceed a predetermined overtime threshold (i.e. collective pay amounts and/or reported hours) should be consistently generated and reviewed by Fire Department Management to determine appropriateness of assignments and need for additional rotations, equity, and training.
3	To ensure that overtime reported by sworn staff for pandemic response activities is appropriate, the Fire Department should analyze payroll data to identify and seek appropriate reimbursement for any overtime payments made to sworn staff who inappropriately reported working overtime during a regular work shift. This should also be applied to all types of overtime activities reported by sworn staff. If inappropriate overtime payments are found to be pervasive, the department should establish controls to identify and correct erroneous time reporting, and consider providing additional training and/or take appropriate disciplinary action for sworn staff who have consistently reported erroneous overtime during their regularly scheduled work shifts.

4	To better address a strategic goal of the department to capitalize on advanced technologies (https://www.lafd.org/about/about-lafd/strategic-plan), and to promote accountability over department payroll, the Fire Department should strengthen its urgency to consolidate and streamline its automated timekeeping and payroll practices, taking full advantage of the City's new human resources and payroll system (HRP) that is currently being implemented citywide.
5	To improve the methods used to track and accumulate emergency response costs, the Fire Department should utilize functionalities of current and planned automated timekeeping systems, such as activity-specific work orders, tasks, and subtasks for employee time reporting. These actions would provide for more comprehensive reporting of labor costs for monitoring and reimbursement purposes, and would leverage existing tools to support key management functions such as resource planning, budgeting, and cost control.