



# Whistleblower Program

## Office of the Controller – City Services Auditor

Fraud Awareness and Protection

June 2019

### OVERTIME ABUSE

City and County of San Francisco employees must comply with the overtime rules and regulations outlined in the San Francisco Administrative Code, labor agreements, and policies specific to the employee's work assignment. The Administrative Code generally prohibits employees from working overtime hours that exceed 25 percent of their regularly scheduled hours in a fiscal year without prior approval of the director of human resources or, if appropriate, the director of the Municipal Transportation Agency (MTA).

The Controller, in consultation with the directors at the Department of Human Resources (DHR) and MTA, submits an annual overtime report to the Board of Supervisors reporting the budgeted and actual overtime costs by city departments. The report also details the number of exemptions granted by DHR and MTA directors, an aggregate analysis of the justifications for these exemptions, the identification of critical staffing shortages, improved management practices, and other recommendations to reduce overtime spending.

### RED FLAGS OF OVERTIME ABUSE

Reporters should consider the following red flags of overtime abuse.

<p><b>Overly consistent employee overtime: always on the same day of the week or the same number of hours each time</b></p>	<p><b>Overtime taken without a formal request or supervisor approval</b></p>	<p><b>Relationships between specific employees and their work patterns, such as clusters of individuals with comparable titles across departments earning the same overtime payments</b></p>	<p><b>Excessive logging of overtime, including unusually high weekend overtime</b></p>

### FILE A REPORT

An effective program designed to control and manage overtime costs includes people, business process, and technology controls, as well as continuous monitoring and follow-up strategies:

- **People** – Employees may only work overtime if authorized by their appointing officer or a designee and may not assign themselves to work overtime. Appointing officers or their designees shall only assign overtime when work cannot be completed within normal work schedules. Periodically review overtime documentation to ensure overtime was properly approved and documented.
- **Business Process** – Ensure adequate controls and policies exist to govern overtime use, approval, and assignment. Ensure overtime procedures are acknowledged and understood by employees and reinforced by supervisors.
- **Technology** – Provide data analytics and reporting tools for continuous, timely monitoring and identification of questionable overtime patterns and payments.

Report suspected improper use of overtime to the City and County of San Francisco's [Whistleblower Program](#).