



# Performance Audit: Super Bowl LIII Emergency Preparedness and Cost Capture

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# Audit Overview

- Our office reviewed the city's emergency management planning efforts and expenses related to hosting Super Bowl LIII.
- The Mayor's Office of Emergency Preparedness was primarily responsible for coordinating and implementing the city's preparedness and mitigation strategies.
- We worked with city staff during the planning efforts and provided real-time feedback on risk areas. The city addressed all emergency preparedness recommendations, but was unable to implement the timekeeping recommendation.
- Because of the security sensitive nature of the subject matter, we limited our public report to only information allowable for disclosure under the Georgia Open Records Act.

# Audit Objectives

- Were the city's emergency preparedness efforts to host the Super Bowl consistent with best practices?
- Did the city's Super Bowl-related expenses remain within budgeted amounts?

# Audit Scope

- We conducted this audit in accordance with generally accepted government auditing standards.
- Our scope included observations of planned response in the areas of critical infrastructure, public affairs, consequence management/winter weather, airport public safety, finance (procurement and cost capture) and fire (fire suppression, life safety, and technical rescue).

# Audit Methodology

Our audit methods included:

- attending emergency response planning meetings with representatives from stakeholder groups on the local, state, and federal levels
- interviewing staff from police, fire, emergency preparedness, and finance
- attending planning meetings with city staff to discuss financial planning and procurement
- taking federal training on the Incident Command System and National Incident Management System
- reviewing national best practices for emergency preparedness and response
- reviewing incident action plans prepared by the Atlanta Police Department, Atlanta Fire Rescue Department, and the Metro Atlanta Host Committee

## Audit Methodology (cont.)

Our audit methods also included:

- reviewing departments' budgets for planned expenses
- verifying related expenses, including goods and services and personnel
- reviewing Super Bowl after-action report from a previous host city and speaking with subject matter experts from previous host cities to understand risks
- issuing two memos to the Office of Emergency Preparedness during the audit period containing observations and recommendations

Generally accepted government auditing 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.

# Key Event & Planning Dates

- Atlanta hosted Super Bowl LIII in 2019 at the Mercedes-Benz Stadium.
- Game day was held on February 3<sup>rd</sup>.
- Atlanta hosted related events from January 25, 2019 through game day. The operational period was January 26<sup>th</sup> through February 4<sup>th</sup>.
- In 2018, the city's core planning group began meeting in February 2018; we began our review in August 2018.

# Super Bowl Planning Infrastructure



- The city's planning efforts were overseen by an **Executive Steering Committee**, consisting of personnel from key stakeholders with jurisdiction over public safety. The group set the response planning framework.
- Committee members included personnel from the:
  - Atlanta Police Department (APD)
  - MARTA
  - Atlanta Police Department (APD)
  - Georgia Bureau of Investigations (GBI)
  - Atlanta Fire Department (AFRD)
  - Georgia State Patrol (GSP)
  - Georgia Emergency Management Agency (GEMA)
  - Federal Bureau of Investigation (FBI)
  - Georgia World Congress Center Authority (GWCCA)
  - Department of Homeland Security (DHS)
  - Atlanta-Fulton County Emergency Management Agency (AFCEMA)



# Super Bowl Planning Infrastructure (cont.)

- The **Core Planning Group** consisted of area commanders and lead planners from lead agencies responsible for planning and executing all events.
- **Sub-Committees** included personnel covering risk areas, which include:

- Aviation
- Civil Disturbance
- Consequence Management
- Credentialing
- Crisis Management
- Critical Infrastructures
- Fire
- Dignitary/VIPs
- Legal
- Logistics
- Planning
- Public Affairs
- Training
- Public Safety Interagency Communication
- Venues/Site Management
- Business/Private Sector Liaison
- Clean Zone
- Transportation and Traffic
- Communications Infrastructure
- Airport

# Findings and Observations

**The city's emergency preparedness planning was consistent with best practices.**

- The city operated under Unified Area Command, a best practice for multi-jurisdictional management.
- The city also leveraged a virtual Emergency Operations Center to coordinate and plan for operations. This allowed for interagency communication and decision-making for incident response.
- The city engaged the whole community in the planning. Business, civic and faith-based organizations, disability subject matter experts, public health, community centers, and other entities were engaged to make citizens aware of events and support incident response.

## Findings and Observations (cont.)

- We identified 42 best practices in the NIMS framework and observed practices consistent with most of these in the meetings we attended.
- We compared the city's planning efforts to best practices related to disasters and emergency response outlined in the National Response Framework, developed by the U.S. Department of Homeland Security. It aligns with the National Incident Management System, which lays out a comprehensive, coordinated approach to incident management for all levels of government.

# Findings and Observations (cont.)

## **The city responded proactively to inclement weather potential.**

- A week prior to the Super Bowl, to mitigate effects of a winter weather disaster, the city closed its offices for a day in response to a national weather service winter weather advisory.
  - The city participated in table top exercises to plan for severe winter weather response.
  - The National Weather Service provided daily weather briefings during the activation period.
  - According to FEMA, the most common disasters result from meteorological (weather-related) and geological events.

# Findings and Observations (cont.)

## **The city enforced the federal “no fly zone” mandate.**

- The Federal Aviation Administration enacted a temporary flight restriction for the stadium.
- The FBI responded to encroachments on the “no drone zone” by confiscating at least six drones for flying too close to the stadium.

## **The city experienced no major public safety incidents during the operational period.**

- The police chief stated that the night before the Super Bowl game, 100,000 people convened for a free party at Centennial Olympic Park; the park’s capacity is only 22,000.
- APD reported being present and on-site ready to respond.
- The media reported four arrests outside the stadium during the 10-day operational period. Another five arrests were reported inside the stadium on Sunday (game day).

## Findings and Observations (cont.)

Overall, the city's Super Bowl-related expenses were 14% less than budgeted.

Expense Category	Budget	Actual	Variance
Goods and Services	\$7,140,195	\$4,941,518	-31%
Personnel	\$4,768,947	\$5,355,984	12%
Total	\$11,909,142	\$10,297,503	-14%

- Goods and services costs were 31% lower than budgeted; personnel costs were 12% higher than anticipated.
- According to mayor's office staff, the city made no provisions for reimbursement of expenses.

## Findings and Observations (cont.)

The Atlanta Police Department accounted for the majority of the expenses for goods and services.

Department	Amount	% of Costs
Atlanta Police Department	\$4,063,077	82%
Department of Public Works	\$526,526	11%
Department of Aviation	\$208,941	4%
Executive Offices	\$133,814	3%
Atlanta Fire Rescue Department	\$9,159	0.2%
Total	\$4,941,518	100%

## Findings and Observations (cont.)

Personnel expenses were higher than planned in police, corrections, and public works.

Department	Overtime		Compensatory Time		Actual Personnel Totals	Budget Variance	% of Total Personnel Expenses
	Budget	Actual	Budget	Actual			
APD	\$3,000,000	\$4,358,905	\$0	\$9,818	\$4,368,723	46%	82%
Corrections	\$83,140	\$158,933	\$0	\$27,174	\$186,107	124%	3%
DPW	\$245,000	\$353,924	\$0	\$16,246	\$370,170	51%	7%
AFRD	\$467,503	\$212,475	\$0	\$2,285	\$214,760	-54%	4%
Aviation	\$866,485	\$129,221	\$0	\$53,093	\$182,314	-79%	3%
Other	\$0	\$0	\$0	\$16,169	\$16,169	\$0	0%
DWM	\$0	\$7,877	\$0	\$0	\$7,877	\$0	0%
Municipal Court	\$0	\$3,272	\$0	\$0	\$3,272	\$0	0%
Constituent Services	\$0	\$6,593	\$0	\$0	\$6,593	\$0	0%
Executive Offices	\$106,819	\$0	\$0	\$0	\$0	-100%	0%
<b>Totals</b>	<b>\$4,768,947</b>	<b>\$5,231,199</b>	<b>\$0</b>	<b>\$124,785</b>	<b>\$5,355,984</b>	<b>12%</b>	<b>100%</b>



## Findings and Observations (cont.)

**Mechanisms the city put in place to capture costs in real time failed; invoices were reconciled post-event.**

- Departments did not consistently use the expenses code set up to capture Super Bowl-related expenses.

**The city does not capture personnel costs in real time; Super Bowl event highlighted known timekeeping weaknesses.**

- The city did not standardize timekeeping capture.
- 21% of employees had time recorded or corrected on changed on change sheets; typical percentage is between 4%-5%.
- 9% of employees had overtime recorded only in change sheets.
- Timekeeping discrepancies would pose problem if a reimbursement mechanism were in place.

# Findings and Observations (cont.)

## **We identified anomalies in 12% of 409 sampled employees.**

- We sampled 409 of the 2,516 employees who received overtime to test controls. We reviewed Kronos records for two pay periods occurring within and immediately after the operational period. 79% of sampled employees' overtime was captured correctly in Kronos.
- We noted some possible overpayments and underpayments during our reviewed and finance provided additional supporting documentation to verify payments.
- Most anomalies appeared to be related to system changes during the Oracle upgrade
- Finance stated they processed adjustments and made arrangements to correct over payments

## **We also identified higher compensatory time rates.**

- 2 of 165 exempt employees received compensatory time at the premium rate (time-and-a-half) instead of 1 hour for each hour worked (straight time)

# Recommendations

**The city should implement recommendations made in recent audits related to capturing and recording hours worked, and calculating and tracking overtime:**

- Timekeeping, May 2015
- Payroll Processing, June 2018
- Citywide Overtime, February 2019

# Recommendations

## **Previous recommendations included:**

- maintaining documentation to support prior approval and justification of overtime hours
- providing guidance to departments about documenting and approving time promptly and accurately
- developing and enforcing policies and procedures for managing payroll, including deadlines for submitting timecards and standardized forms with required authorizations
- configuring shift differentials and work schedules in the enhanced version of Kronos
- enforcing FLSA by paying sworn officers for premium overtime after they have worked 171 hours, not including leave

# Questions?

