



The Executive Summary should be interpreted within the context of the complete engagement report.

January 2019

BACKGROUND

The Aurora Police Department (APD) Metro Gang Task Force (MGTF) Lieutenant, through the Division Chief, requested a change of command cash review on June 13, 2018. The MGTF is comprised of federal and local law enforcement agencies. Internal Audit has performed similar reviews for the APD Vice & Narcotics division.

Metro Gang Task Force Change of Command Review

SCOPE

Our audit work covered the change of command period between May 2018 and June 2018.

OBJECTIVE

- Verify the accuracy of the cash balances on-hand at the time of the change of command.

OBJECTIVE CONCLUSION

Cash balances at the change of command were accurate; however, the financial practices employed did not ensure that MGTF assets were properly safeguarded.



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KEY RECOMMENDATIONS AND RESPONSE

Recommendations

- We recommend that the MGTf Commander ensure staff compliance with the existing policies and procedures. We further recommend that the Executive Board develop new policies and procedures related to their and Management's financial oversight responsibilities and guidance for the timely recording of financial transactions.
- We recommend that the MGTf commander reviews financial records and supporting documentation monthly and documents explanations for any unusual occurrences or late payments and that the Accounting Technician pays invoices timely, documents deviations from amounts due, and requests reimbursements in a timely manner.
- We recommend the MGTf Commander and Sergeants responsible for reviewing the vouchers and forms supporting officer transactions ensure that the officers have documented each field of the voucher or form completely and accurately.

Management's Response

- With the inception of the new task force, revised policies and procedures will be authored. These policies and procedures will provide clear financial and administrative guidelines regarding the duties and responsibilities of the supervisors, financial analyst, task force commander, and executive board.
- With the hiring of a new financial analyst these issues should be resolved. With the new checklist, proper oversight will occur and be the responsibility of the supervisors and task force commander.
- Based on previous responses, the new defined procedures, checklists, and the supervisory roles should eliminate these occurrences. Any errors will be dealt with through training and documentation. I have already spoken with the supervisors about this attention to detail and their responsibilities and accountability.

APD management and staff were supportive and responsive during the engagement.

View complete audit report: [Link](#)