



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

August 2019

BACKGROUND

Aurora Police (APD) requested an audit of a portion of their special programs to ensure that funds were spent appropriately.

Aurora Police Program Expense Review

SCOPE

Our audit work covered the period of January 1, 2018 through April 30, 2019.

OBJECTIVES

- Verify that expenditures involving City funds for the Volunteer, Aurora for Youth, Explorers, and Teen Academy programs were appropriate
- Review controls and procedures for the programs for effectiveness
- Review leading practices for handling internal donations

OBJECTIVE CONCLUSIONS

- Except for \$225 in Volunteer expenditures, we have concluded that the expenditures we reviewed appear appropriate.
- Controls over the program are operating as designed. As noted in our full report, additional training is needed for supervisor reviews.
- We have identified some leading practices to assist APD in developing their process for handling internal donations.

KEY RECOMMENDATIONS AND RESPONSE RECOMMENDATION HIGHLIGHTS

We recommend APD include more detail on the support documentation for expenditures. We recommend supervisors review supporting documentation to ensure the level of detail is adequate. Additionally, we recommend training for supervisors on what to look for when reviewing supporting documentation.

RECOMMENDATION CONCLUSIONS

Supervisors will receive training on purchasing documentation, including incorporating a detailed rationale for purchases that are not self-explanatory.

View complete audit report: [Link](#)