



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

February 2020

BACKGROUND

To protect the confidential nature of Vice and Narcotics' operations, Internal Audit performs this recurring annual engagement.

We assess the adequacy of operational controls that safeguard assets used in the prosecution of vice and narcotics criminal activity and review the accuracy of the division's financial information.

We provide the results and audited financial statements to the City's Finance Department for inclusion in the City's annual audited financial statements.

Aurora Police Department – Vice and Narcotics 2019

SCOPE

January 1, 2019 through December 31, 2019

OBJECTIVES

- Determine whether the calendar 2019 financial statements present fairly, in all material respects, the section's financial position and results of operations.
- Verify that financial transactions (electronic and manual) are properly recorded.
- Ascertain the degree of compliance with current APD policies and procedures for financial statement preparation, management review of financial records, and cash handling procedures.

CONCLUSIONS

- The financial statements referred to above, present fairly, in all material respects, the financial position of the Special Operations Narcotics Section as of December 31, 2019 and the results of its operations for the year then ended.
- Financial transactions were properly recorded.
- The Narcotics Section is in compliance with their procedures.

KEY RECOMMENDATIONS AND RESPONSE

There are no audit findings for this engagement.