

Internal Audit Report



Aurora Police Department - Overtime Grants



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Auditor's Conclusion

May 14, 2020

Internal Audit has completed the Aurora Police Department (APD) - Overtime Grants engagement. We conducted this engagement as a special request from APD.

The audit objectives were:

- Verify that grant overtime is substantiated.
- Verify that internal controls over reviewing grant overtime are operating effectively and efficiently.

To these ends, Internal Audit:

- Obtained and reviewed grant documentation
- Interviewed staff as necessary
- Performed statistical sampling and an overtime accuracy test
- Conducted a limited review of current operational processes for overtime grants
- Performed other tasks as needed.

Internal controls consist of all the measures taken by management to:

- Protect its resources against accidental loss, waste, fraud, and inefficiency;
- Ensure the completeness, accuracy, timeliness, and reliability of accounting and operating data;
- Ensure compliance with federal, state, and local laws; regulations; and internal policies and procedures;
- Promote efficient and effective operations; and,
- Monitor the achievement of management's goals and objectives.

We conclude, based upon the results of our engagement procedures, that overtime is substantiated adequately and that internal controls over reviewing grant overtime are working effectively and efficiently. Additionally, we have offered recommendations that we believe, if implemented, can improve the current processes.

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Internal Audit Manager

Audit Profile

Audit Team

Wayne Sommer, CPA, CGMA – Internal Audit Manager

Michelle Crawford, M.Acct, CIA, CFE, CRMA – Lead Auditor

Background

Aurora Police Department requested this audit to ensure that overtime charged to the Colorado Department of Transportation (CDOT) grants is accurate. APD receives funds from five CDOT grants for overtime. Below, for each grant, is a brief description of the project, goals, and 2019 statistics.

Pedestrian Education and Safety: The focus of this project is to reduce the number of deaths and injuries that occur from auto vs. pedestrian crashes. Additionally, the Aurora Police Department would like to create a better-educated group of pedestrians, bicyclists, and drivers that are more cognizant of the transportation safety needs of everyone, regardless of the mode of transportation.

There are two goals for this project:

1. Reduce pedestrian fatalities from 27% to 24% by September 30, 2021.
2. Reduce the number of injuries sustained by pedestrian crashes from 57% to 51% by September 30, 2021.

These goals will be accomplished through education and high visibility targeted enforcement of the traffic code for all transportation system users, regardless of mode.

2019 Statistics

549 tickets

1,205 warnings

1,754 total contacts

Distracted Driving: The emphasis of this project is to decrease the number of distracted drivers on the roadways in the City of Aurora.

There are two goals for this project:

1. Reduce traffic fatalities in Aurora where distraction is a specified human contributing factor from 19% to 13% by September 30, 2021.
2. Reduce the number of crashes (injury and non-injury) where distraction is a specified human contributing factor from the current 18% to 14% by September 30, 2021.

These goals will be accomplished through high visibility cell phone-text messaging enforcement, enforcement of the model traffic code violations where distraction is causation, and education of the motoring public.

2019 Statistics

1,772 tickets

264 warnings

2,036 total contacts

Driving Under the Influence High Visibility Enforcement (DUI HVE): The focus of this project is to reduce the number of deaths and injuries that arise from impaired driving crashes in the City of Aurora.

There are two goals for this project:

1. Reduce the number of DUI/D fatalities in crashes involving a driver or motorcycle operator who was DUI (Driving under the Influence) or DUID (Driving under the Influence of Drugs) from 37% to 32.5% by September 30, 2021.
2. Reduce the number of DUI/D crashes involving a driver or motorcycle operator who was DUI or DUID from 5% to 3.5% by September 30, 2021.

These goals will be accomplished through highly publicized checkpoints and zero tolerance High Visibility Enforcement (HVE.)

2019 Statistics

104 DUI arrests
18 DUID arrests
996 total contacts

Seat Belt: The purpose of this project is to meet the State's goal of 84% seat belt usage in the City of Aurora through voluntary compliance. Additionally, the Aurora Police Department wants to reduce fatalities and injuries from automobile crashes by reducing the number of unrestrained drivers within the City of Aurora.

There are three goals for this project:

1. Reduce the number of unrestrained occupant fatalities from 26% to 20% by September 30, 2021.
2. Increase the observed seat belt use from 81% to 85.5% by September 30, 2021.
3. Increase the number of properly installed restraint systems from 41% to 47% by September 30, 2021. These goals will be accomplished through several short-term high visibility belt enforcement campaigns supplemented by individual enforcement efforts. Aurora Police Department will also conduct several checkup events at various locations throughout the city.

2019 Statistics

1,967 overtime tickets
1,835 match tickets (grant requires a match)
3,802 total tickets
20 seatbelt/child seat checkup events

Speed: The purpose of this project is to reduce the number of fatalities, injuries, and crashes that occur from drivers exceeding the posted speed limits in the City of Aurora.

There are three goals for this project:

1. Reduce traffic fatalities where speed is a factor from 29% to 24.5% by September 30, 2021.
2. Reduce the number of crashes where speed is a factor from 12% to 9%.
3. Reduce the number of following too closely crashes from 9% to 6% by September 30, 2021.

These goals will be accomplished by zero-tolerance high visibility enforcement of the model traffic code and education of the motoring public.

2019 Statistics

2,146 tickets

76 warnings

2,222 total contacts

Engagement Scope

Our scope included all records from October 1, 2018 through September 30, 2019 related to the following Colorado Department of Transportation Overtime Grants:

- Distracted Driving Campaign
- DUI/HVE Checkpoint Campaign
- Pedestrian Education and Safety Campaign
- Seatbelt Compliance Campaign
- Citywide Speed Campaign

Issue Details

ISS.1 - Adequate detail

The detail on overtime forms was not always adequate to document services performed during the overtime shift. For example, an officer worked several hours of overtime with no activity and no documented reasons. When we inquired of the Traffic officer working on grant management about the lack of documentation, the officer was able to provide an acceptable explanation. This information should have been documented originally. Without adequate recorded detail, the department is at risk of questioned costs in future audits due to insufficient supporting documentation.

Recommendation

Overtime forms should include sufficient detail to explain the services performed during the time worked.

Management Response

We agree and have implemented this recommendation.

Implementation Date: April 1, 2020

Issue Owner: Traffic Sergeant /Traffic Commander

Issue Final Approver: Division Chief

ISS.2 - Reviews

The review process for overtime is not standardized. The current review process for grants overtime looks for incomplete forms and potential errors, relying on the reviewer's judgment to identify those items. The process did not require documenting that these reviews occurred. Aurora Police addressed this by implementing our recommendation to add a line on the overtime forms for "Reviewed by..." Completion of this line formally documents the review and who performed it.

Our test work identified five instances where the number of tickets on the overtime form differed from the system information by one ticket. A formal review of overtime, including a random selection of forms to review in detail and a validation of support (tickets on form agree to Versadex, body camera video), could decrease the risk of errors going undetected. The review should include all officers who worked a specified amount of grant overtime hours—as determined by APD—at least annually. The selections could be completed by randomly choosing one day and viewing all overtime documentation or randomly selecting officers for a documentation review. The process for sample selection and the actual review should be documented to ensure consistency.

Recommendation

We recommend that APD establish formal procedures for a random review of grant overtime documentation, which would include all officers working an APD-specified number of hours of grant overtime.

The review should consist of comparing the number of tickets on the overtime form to the system and, where necessary, body camera footage to validate the overtime.

Management Response

We agree with the recommendation, the review process is documented in the new SOP, and reviews are being performed.

Implementation Date: April 1, 2020

Issue Owner: MET Traffic Sergeant

Issue Final Approver: Division Chief

ISS.3 - Policies and procedures

The Traffic section does not have written policies and procedures for overtime paid by grants. Documented policies and procedures standardize processes and ensure consistent application.

Our review identified the following areas that the Traffic section needs to address within policies and procedures:

- The time frame for turning in overtime forms
- The requirement to use body cameras on traffic stops
- The time frame for syncing Brazos devices
- A process for determining eligibility to work grant overtime, including maintaining a list of those individuals eligible

Recommendation

We recommend that the Traffic unit develop standardized policies and procedures for processes related to overtime paid by grants.

Management Response

We agree with this recommendation; a SOP has been drafted and is going through the approval process.

Estimated Implementation Date: July 1, 2020

Issue Owner: MET Traffic Sergeant / Traffic Commander

Issue Final Approver: Division Chief

ISS.4 - Overtime policy

The APD overtime policy does not address officers working grant overtime while on leave or on their duty-adjusted day off. Directive 8.14 addresses working overtime for Emergencies and Non-Emergencies. Section 8.14.3 states:

"Overtime may be authorized by a member's command officer or supervisor for the following situations:

- a) Public meetings
- b) Parades
- c) To order a member back to work to perform work that cannot be performed by other on-duty personnel
- d) A duty assignment requiring immediate completion by an employee who is about to go off-duty
- e) When there is insufficient staffing to adequately handle the incoming workload

Approved paid leave will be reduced for coinciding overtime requests for pre-planned events. Members on approved paid leave who volunteer for duty at a pre-planned event, that some or all the hours of which occur during the member's regular duty hours, will be compensated at straight time."

The Policy does not address whether working overtime for traffic grants is considered Emergency or Non-Emergency. It is unclear whether officers are eligible for time and a half if they are on leave or a duty-adjusted off day. Without clear, documented guidance on how to handle officers working grant overtime on leave and duty-adjusted off days, the risk of incorrectly paying an officer increases.

Recommendation

We recommend that APD update the overtime directive to address how to handle grant overtime, including officers working grant overtime on leave or duty-adjusted off days.

Management Response

We agree with this recommendation; the SOP will address this and is going through the approval process.

Estimated Implementation Date: July 1, 2020

Issue Owner: Professional Standards Section Sgt. / Traffic Commander

Issue Final Approver: Division Chief

ISS.5 - Grant Administration

The Grant Managers perform administrative work for grants and enforcement activities. The overtime forms do not distinguish the amount of time for each activity.

Our review of grant overtime identified several overtime forms where the Grant Manager performed both administrative and enforcement duties. Tracking the time spent on these activities separately ensures proper support for the time charged to the grant. Without separating the time worked on enforcement and administrative activities, APD may not have adequate documentation to support time charged to the grants.

Recommendation

We recommend separating the recording of hours for administrative and enforcement activities on grant forms when both occur on the same day.

Management Response

We agree with this recommendation and have implemented it.

Implementation Date: April 1, 2020

Issue Owner: MET Traffic Sergeant

Issue Final Approver: Division Chief