



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

May 2020

BACKGROUND

Aurora Police Department requested this audit to ensure that overtime charged to Colorado Department of Transportation (CDOT) grants is accurate.

APD receives funds from five CDOT grants for overtime.

Aurora Police Department – Overtime Grants

SCOPE

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

OBJECTIVES

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

CONCLUSIONS

We conclude, based upon the results of our engagement procedures, that overtime is substantiated adequately and that controls over reviewing grant overtime are working effectively and efficiently. Nonetheless, we have detailed some issues and recommendations for APD to address.

KEY RECOMMENDATIONS AND RESPONSE

We recommend overtime forms include sufficient detail to explain the services performed during the time worked. APD should establish formal procedures for a random review of grant overtime, which would include all officers working an APD-specified number of hours of grant overtime. The Traffic section should develop standardized policies and procedures for processes related to overtime paid by grants.

Management Response

We agree with the recommendations and are working on implementing them.

View complete audit report: [Link](#)