



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

March 2019

BACKGROUND

To protect the confidential nature of their operations, Internal Audit performs this annual engagement before submitting the financial statements to the City's Finance Department for inclusion in the City's annual audited financial statements.

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.

Aurora Police Vice and Narcotics Financial Statement Review

SCOPE

Our audit work covered the period from January 1 through December 31, 2018.

OBJECTIVES

- Assess the accuracy of the 2018 annual financial statements
- Verify that financial records (electronic and manual) used for the financial statements are correct
- Review compliance with procedures currently in place for handling financial transactions including financial statement preparation, review of financial records, and cash handling procedures

OBJECTIVE CONCLUSIONS

- The 2018 financial statements are accurate.
- The financial records used for the 2018 financial statements are correct.
- Vice and Narcotics complied with their policies and procedures.

KEY RECOMMENDATIONS AND RESPONSE

RECOMMENDATION HIGHLIGHT

We recommend Management request and review building access reader reports at a minimum of annually or whenever there is staff turnover.

RECOMMENDATION CONCLUSION

We have reviewed the finding and agree with it. We will routinely check access to the building and remove access when necessary.