



2024 Police Audit Plan



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POLICE AUDITOR OVERVIEW

The Police Auditor reports to the City Auditor (Chief Audit Executive, CAE.) The City Auditor reviews their work to ensure compliance with internal audit standards. The Police Auditor also works closely with city leadership.

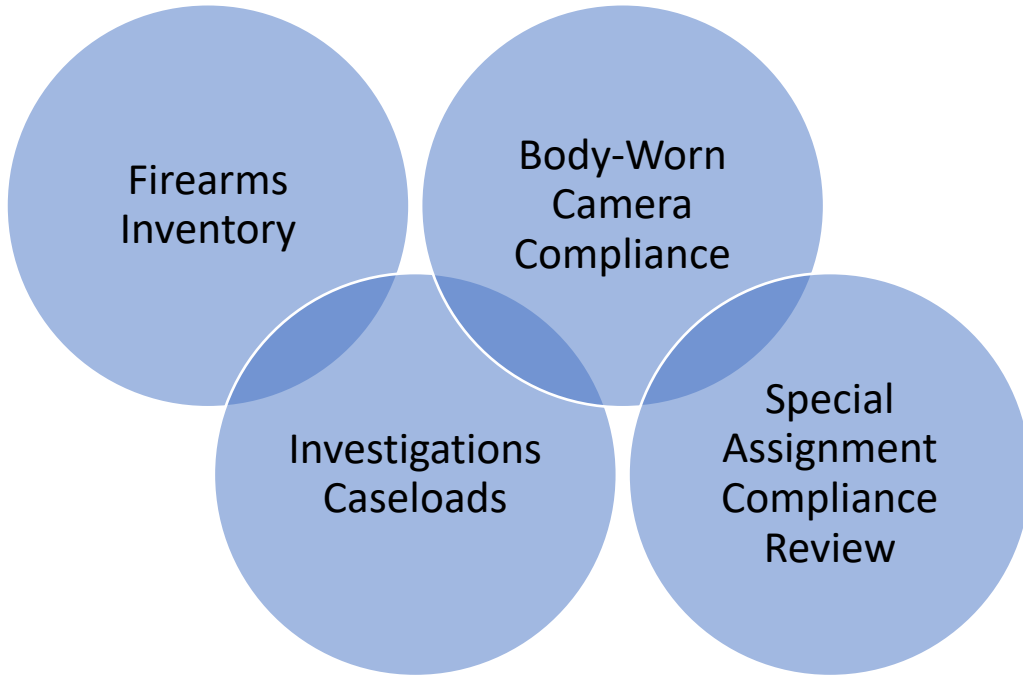
The Police Auditor engagements focus on policies and practices in police operations that more directly affect the community, potentially high liability activities, and areas of significant public concern. The engagements aim to increase department transparency and regain and maintain public trust. Engagements may include, where applicable, business process redesign; they may also touch on performance management where appropriate.

Reports generated by the Police Auditor are included in the quarterly progress reports to the Management and Finance Committee (Audit committee) and presented verbally to the Public Safety, Courts, and Civil Service Policy Committee. In addition, Internal Audit publishes all final reports on the city's website.¹

¹ https://www.auroragov.org/city_hall/departments/city_manager/internal_audit_department

2024 POLICE AUDITOR ENGAGEMENTS

The City Auditor developed this audit plan from the results of the annual risk assessment and meetings with city management, the Police Chief, and the Consent Decree Monitors. The City Manager approved the Police Auditor Plan on November 3, 2023. The Management and Finance Committee (Audit Committee) approved the Police Auditor Plan on November 28, 2023. The City Auditor will also present this plan to the Public Safety, Courts, and Civil Service Policy Committee as an information item.



<p>Firearms Inventory Operational and compliance review</p>	<p>The Police Department has moved to department-issued firearms over the past few years increasing the number of department owned weapons. We previously reviewed the firearms inventory in 2017.</p> <p>Objectives:</p> <ul style="list-style-type: none">❖ Determine if adequate controls exist to monitor and account for all department-issued firearms.❖ Determine the accuracy of the inventory for firearms.
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<p>Carry forward: Body-Worn Camera Compliance Operational and Compliance Review</p>	<p>This engagement is a second follow-up audit focusing on compliance, including complying with supervisor reviews and prior audit recommendations. Compliance with the body-worn camera policy is essential as it captures police-community member interactions. Additionally, the footage captured can be an invaluable tool for officers, prosecutors, and others in processing evidence and in the ability to provide a level of transparency and accountability.</p> <p>Objectives:</p> <ul style="list-style-type: none">❖ Determine if Aurora Police complies with policies and regulations regarding body-worn camera use.❖ Determine the extent to which Aurora Police utilizes systems to monitor body-worn camera compliance.
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<p>Carry forward: Special Assignment Selection Compliance Review</p>	<p>We have received feedback regarding the selection process for special assignments over the past few years. The Consent Decree Monitor reviewed the special assignment process in 2023, and the police department is issuing a directive governing the special assignment selection process. This engagement assesses compliance with the Consent Decree recommendations and the new directive.</p> <p>Objectives:</p> <ul style="list-style-type: none">❖ Determine if Aurora Police complies with policies for special assignment selection and if they have implemented the agreed-upon recommendations from the Consent Decree Monitor.
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Investigation Caseload Management

Operational and compliance review

This engagement evaluates the current process of investigative caseload management within the Aurora Police Department. An inefficient caseload management process could result in the inability to prosecute investigations efficiently. It could also impact community relations and victims' willingness to come forward.

Objectives:

- ❖ Determine if Aurora Police policies for investigation caseload management follow leading practices.
- ❖ Determine if adequate controls exist to monitor caseload management and related activities.

Canceled engagements from the 2023 audit plan

We have chosen not to carry forward the 2023 planned engagement for Training. The Police Department is currently addressing training with personnel additions. We will continue to observe this area and will reconsider this during future risk assessments.

2023 Risk observations

Our observations from our risk assessment process identified several areas that management should address and monitor that will not be audited. During the risk assessment, staff provided information about risks outside the Aurora Police Department (APD). We communicated those risks to the appropriate parties.

Staffing

The organization continues to operate at staffing levels lower than established baselines. Employees identified this as the most significant risk facing the organization. Decreased staffing levels increase the use of overtime, resulting in employee burnout and reduced service levels. Additionally, employees perceive staffing concerns as impacting their safety. Therefore, management should continue to explore initiatives to retain and attract new employees across the organization and evaluate service levels.

Disciplinary Process

Similar to last year, employees continue to perceive the current discipline process as unfair and not equitable. A transparent, fair, and equitable process ensures that all employees are accountable equally. We recommend that the Police Chief closely monitor this area and make any necessary changes.

Technology

Management and deployment of technology need improvement. Our audits of the Police Department continue to identify data issues, including missing or inefficient software systems, poor data quality, or inefficient use of data. The inability to capture the correct data in a usable format creates a risk of non-compliance with state laws and the consent decree. It also results in inefficient operations.

While we are not recommending a specific engagement, we will continue to evaluate data in our engagements as appropriate.

We strongly recommend that APD Management continues working with Information Technology (IT) and closely monitors the Department's IT initiatives and progress to improve its systems and data collection.

Training

The survey identified various concerns relating to training, including difficulties with meeting mandatory training deadlines with the current work schedules, a need for more training for agents, and a desire for more varied training methods, such as hands-on or scenario-based training. We recommend that APD continues to improve its training while monitoring the impact of mandatory deadlines.

PLAN DEVELOPMENT PROCESS

The City of Aurora Office of the Internal Auditor applies Institute of Internal Auditors (IIA) standards (Standards). The Standards require developing an annual audit plan using a risk-based approach. The city-wide audit plan includes details on the Standards and Internal Audit processes for developing all Internal Audit plans.

Management is responsible for identifying and managing the risks facing the city. Internal Audit provides an independent review of the policies, processes, and controls to manage and mitigate risk to acceptable levels.

The audit plan development included issuing a risk assessment survey to all police employees and interviews with the Police Chief, city management, and the consent decree monitor.

RISK ASSESSMENT SURVEY SUMMARY

We assessed risk for the Aurora Police Department (APD) utilizing risk assessment surveys, separately from the city-wide risk assessment. All police employees, civilians, and sworn officers received a survey link on July 20th; the survey closed on August 7th.

The surveys were sent anonymously to solicit honest feedback and increase participation; however, this resulted in the inability to follow up with individuals directly. Staff, Supervisors, and Command all received similar versions of the surveys. Below is a breakdown of who received each survey type (survey questions were customized to the intended audience.)

Staff: Officers, Detectives, and civilian staff across all units
Supervisor: Sergeants and above, civilian supervisors
Command: Commanders and above, civilian leadership

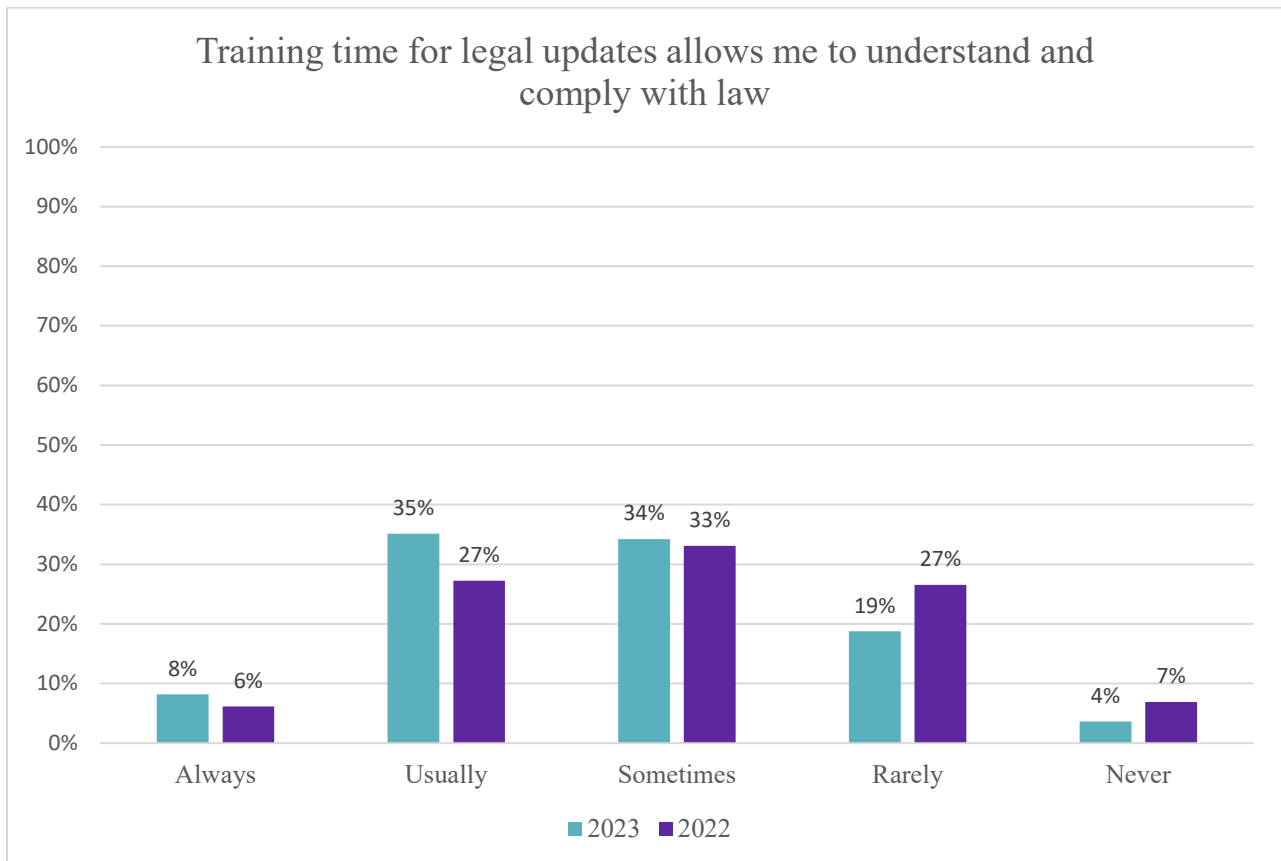
The table below shows the percentage of completed surveys across each group. We want to acknowledge and thank the APD employees who completed the survey; we had an increase in participation from the prior year.

Survey Group	Survey Completed
Command	92%
Supervisors	56%
Staff	31%
Average Completed	36%

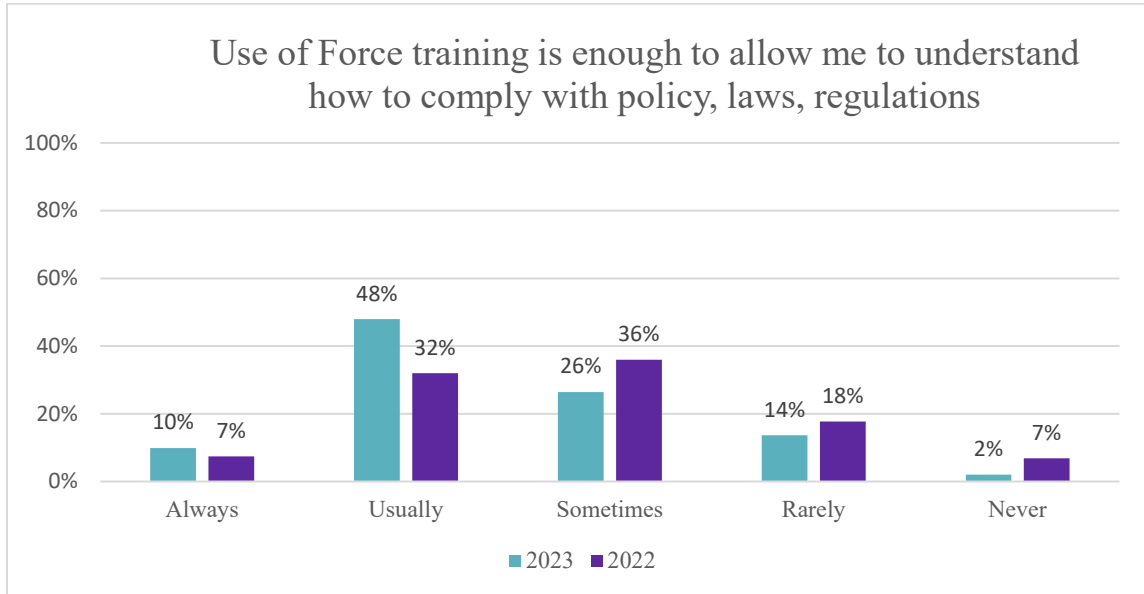
Below are summaries of specific questions and topical areas from the survey.

Training

At the time of the survey, employee responses varied in considering whether enough time was spent on training related to legal updates. We noted a slightly positive increase in the data compared to the 2022 survey.



The department showed improvements when asked if the use of force training was enough to understand how to comply with policy, laws, and regulations. The results show improvements from the prior year. We also acknowledge that the updated use of force training was released around the same time as the survey was closing, so the results may not reflect the changes to policies and training.



Tone at the Top

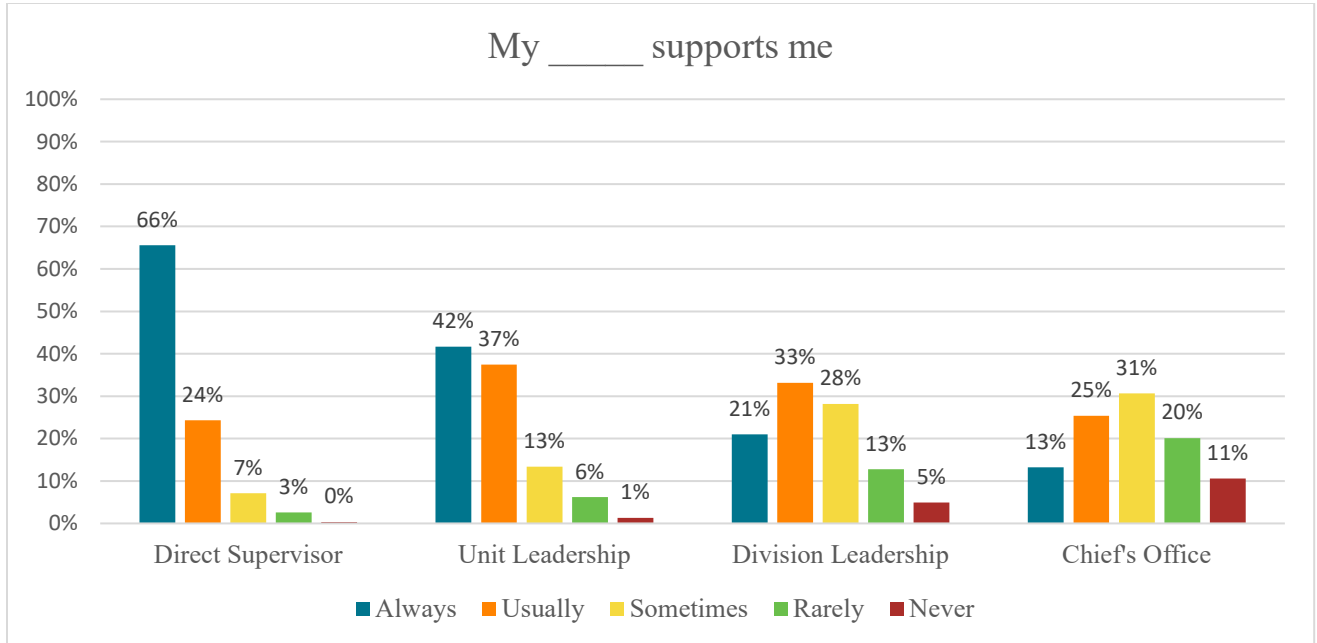
This section of the survey focused on assessing management and the department’s ethical stance and morale at the time of the survey.

The Command level is more optimistic about the frequency with which leadership supports and demonstrates transparency and accountability.

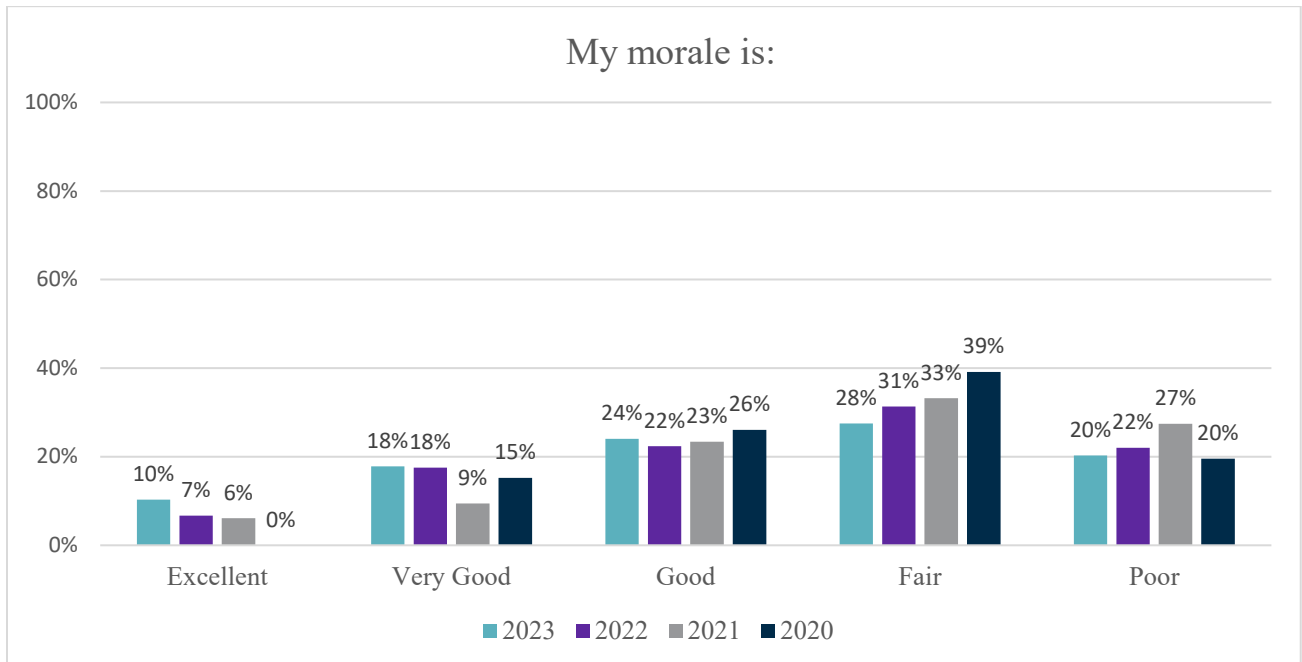
Transparency	Always/Usually	Sometimes	Rarely/Never
Command	73%	27%	0%
Supervisors	18%	42%	40%
Staff	33%	36%	31%

Accountability	Always/Usually	Sometimes	Rarely/Never
Command	64%	36%	0%
Supervisors	29%	44%	27%
Staff	37%	31%	32%

We asked supervisors and staff, to the best of their knowledge, if different groups supported them. Results showed they perceived their direct supervisor as most supportive. The higher the leadership level, the less they viewed them as supportive. These results remained consistent in line with the 2022 survey.



We have assessed morale in APD over the prior years. Below is a graphic showing the average morale during the survey. In 2023, employee morale showed signs of slight improvements.

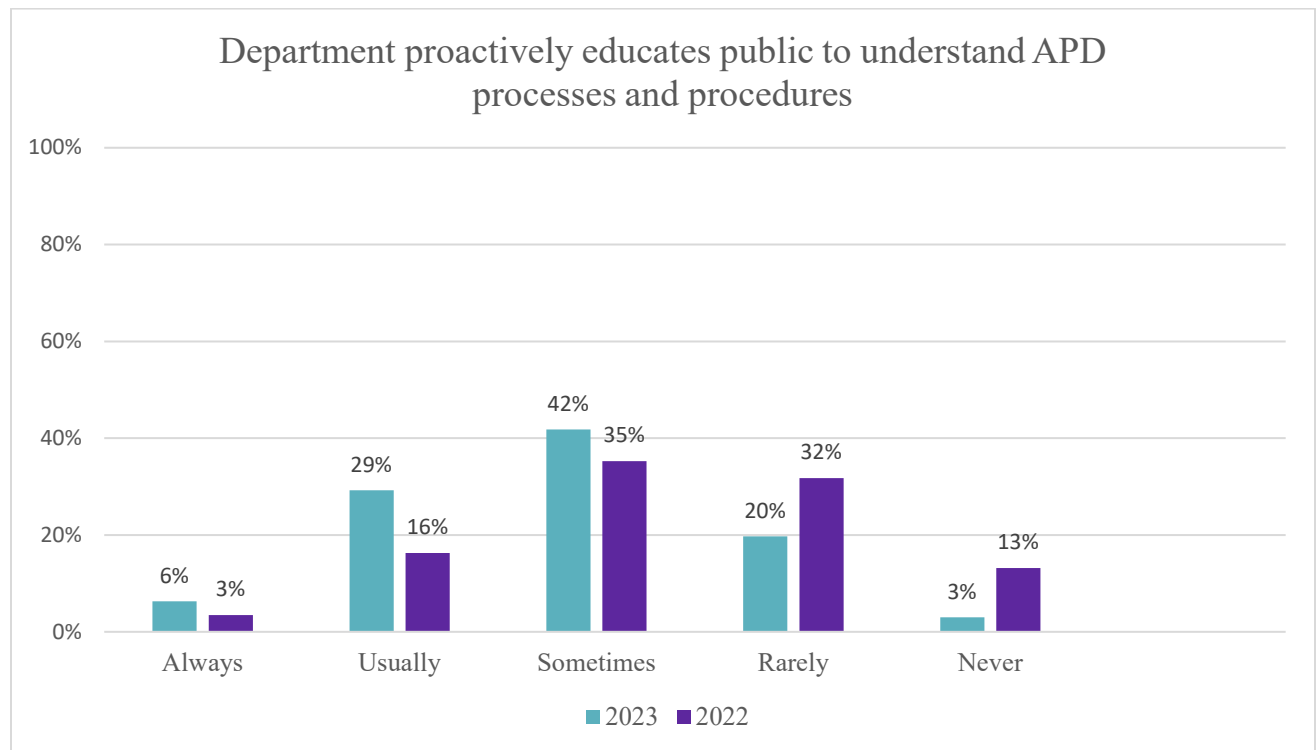


Operations

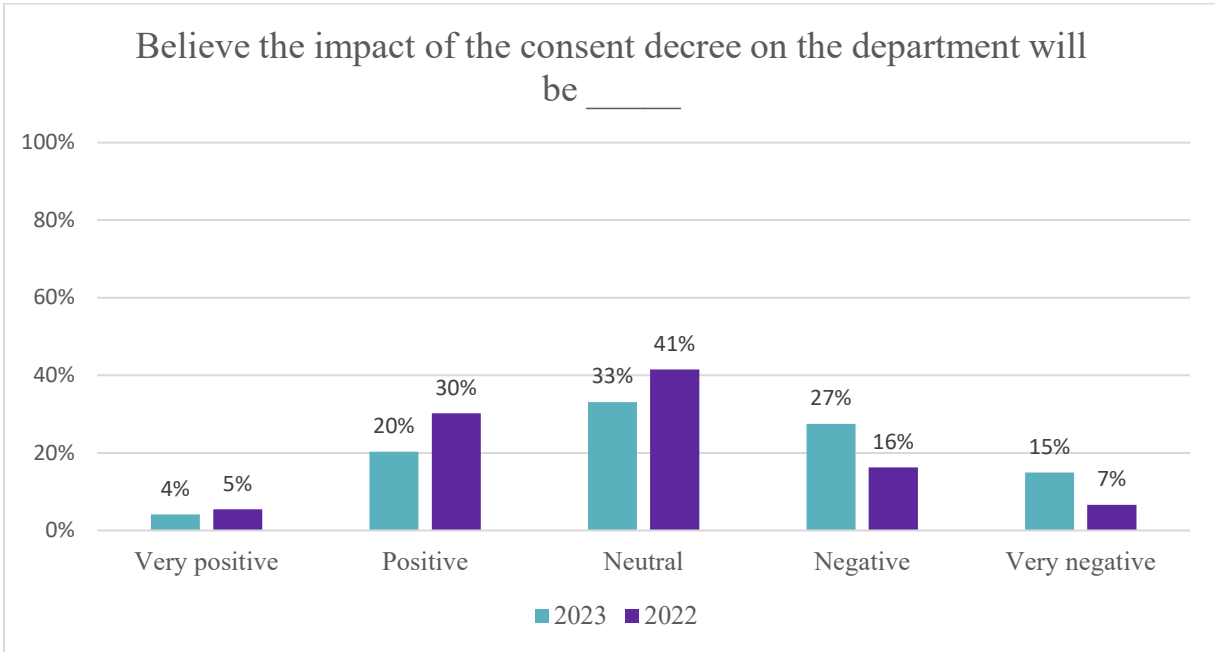
The Department continues to see high levels of staff turnover. We asked Supervisors and above to identify potential reasons for turnover. Below are the top results for 2023 and 2022:

Reason	2023	2022
Burnout	84%	86%
Lack of support from APD Management	67%	67%
Resignations	67%	64%
Lack of support from City Management	65%	72%
Retirement	59%	61%
Overall Leadership	58%	76%
Lack of support from elected officials	57%	70%

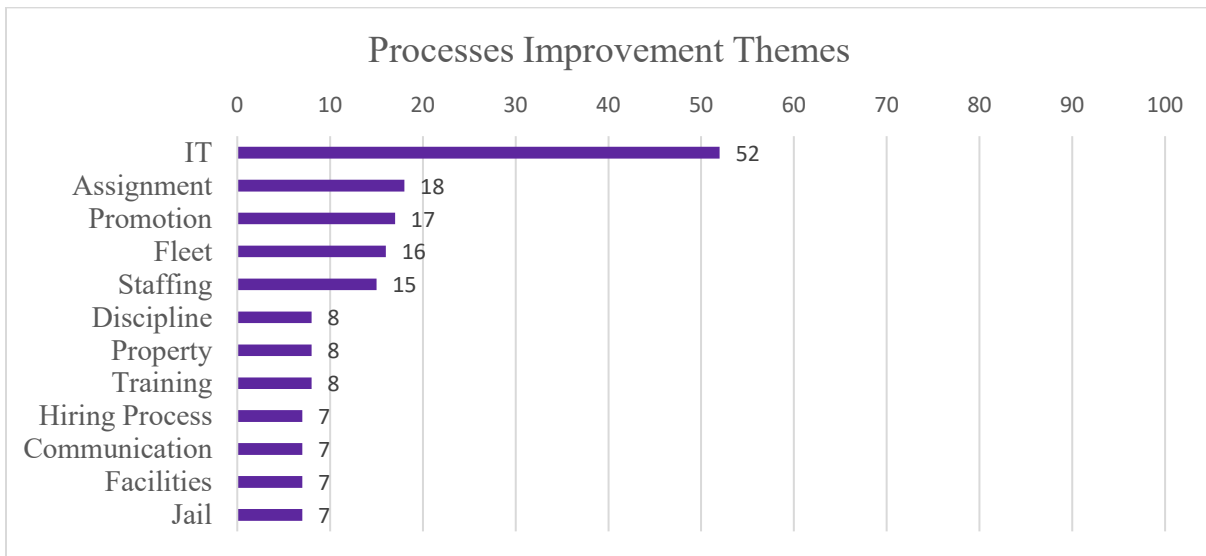
There was a noticeable change in employee perceptions as it pertains to the proactive education of the public to ensure they understand Aurora Police policy and procedures when compared to the 2022 survey results.



There has been a noticeable decrease in the perception of the impact of the consent decree when compared to the results of the 2022 survey.



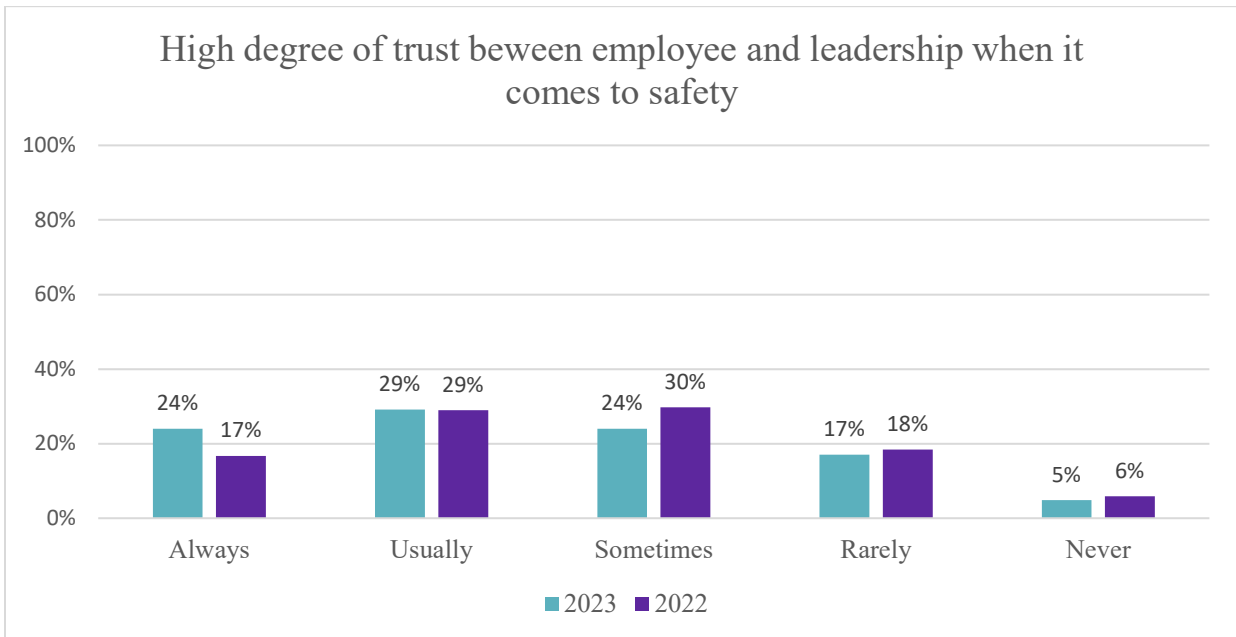
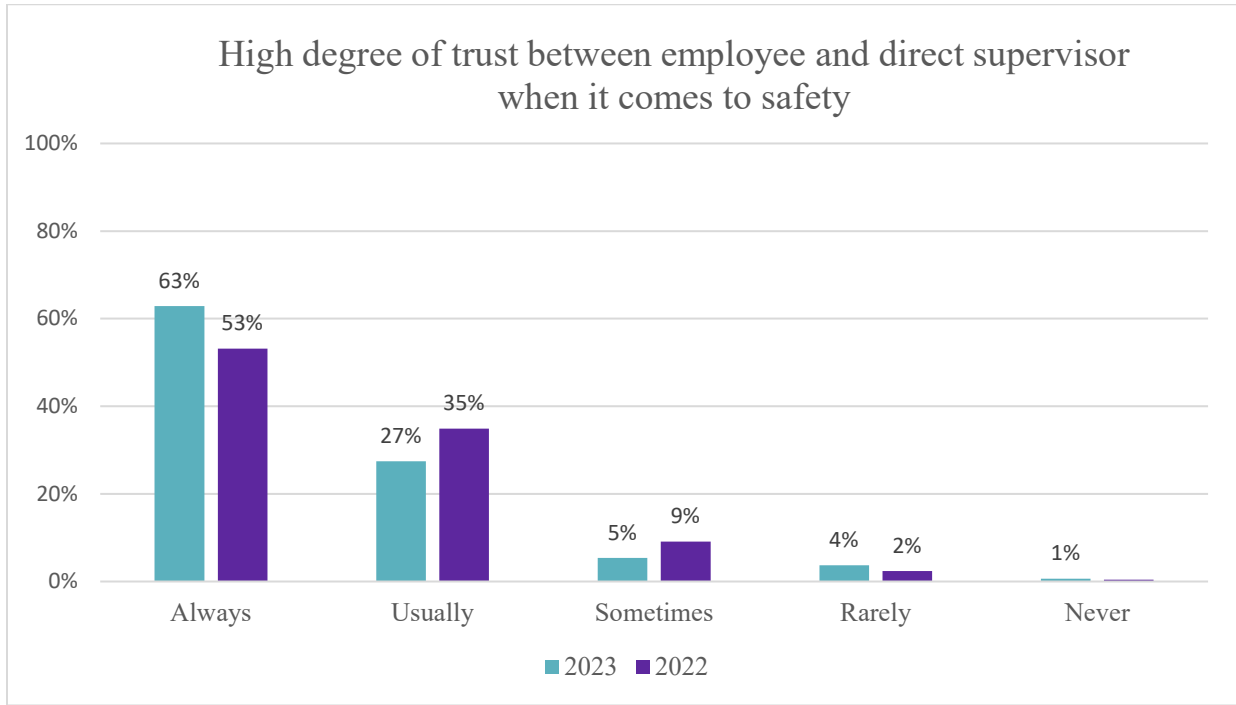
Employees provided a variety of suggestions when asked what process they could improve. We summarized the common themes from survey responses below.



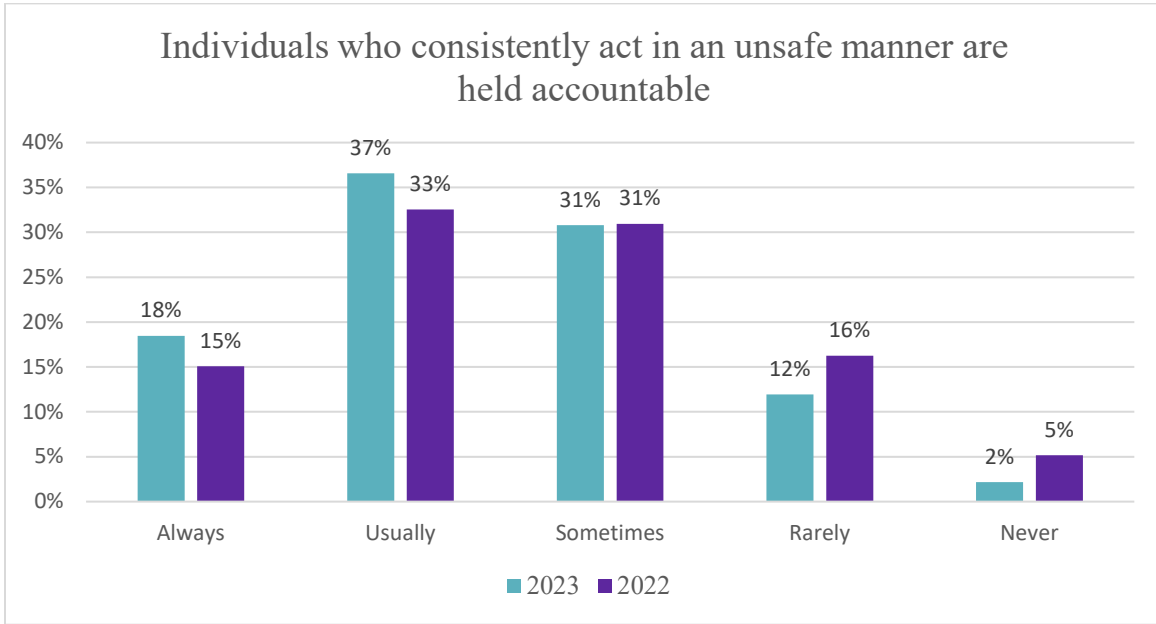
Safety

Direct supervisors maintain a high degree of trust with employees related to safety.

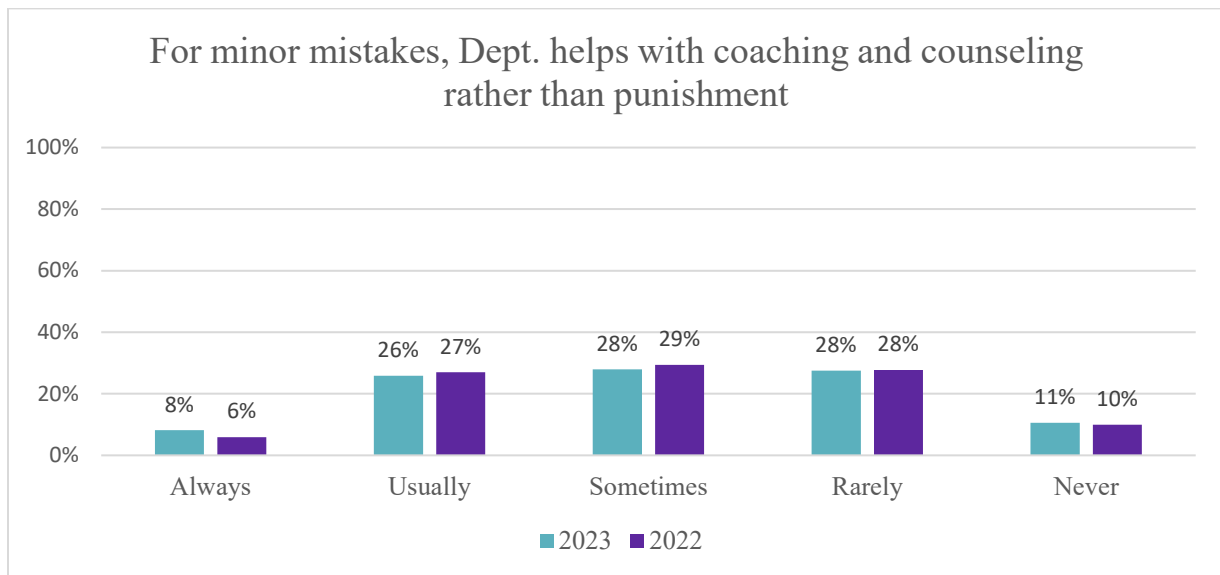
Regarding the level of trust, the data reflected no significant changes from the prior year.



Employees' perception about whether individuals who act in an unsafe manner are held accountable showed no significant change from the 2022 survey.



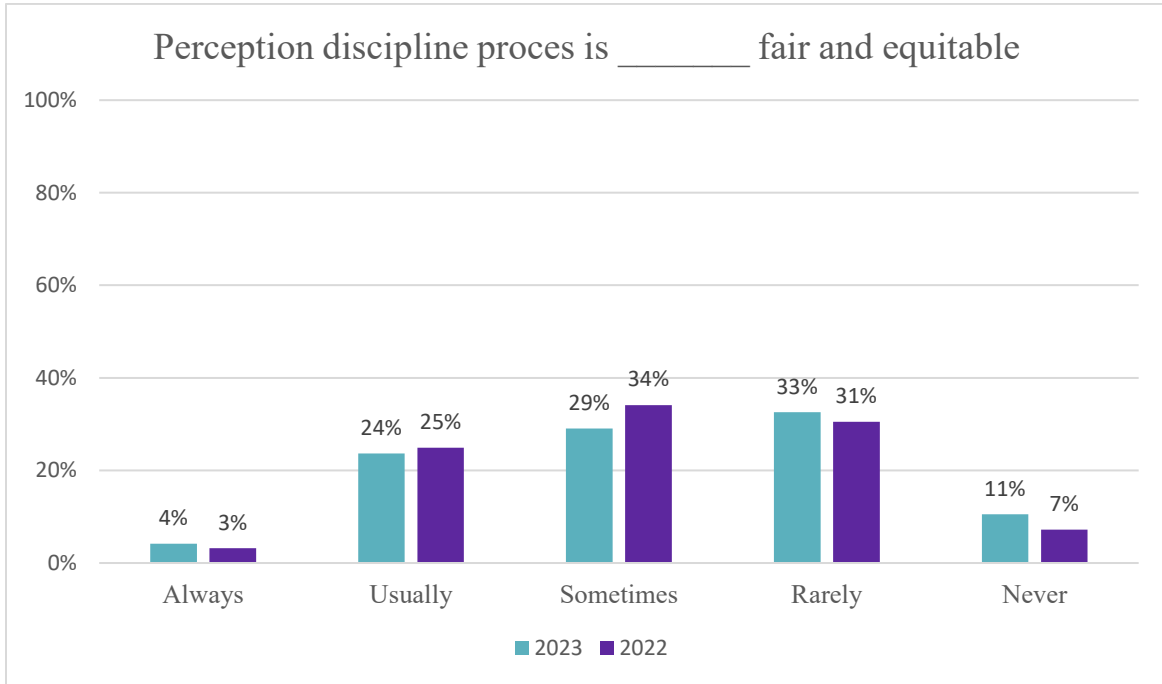
Responses were similar to the 2022 survey results regarding whether the department helps with coaching and counseling over punishment for minor mistakes.



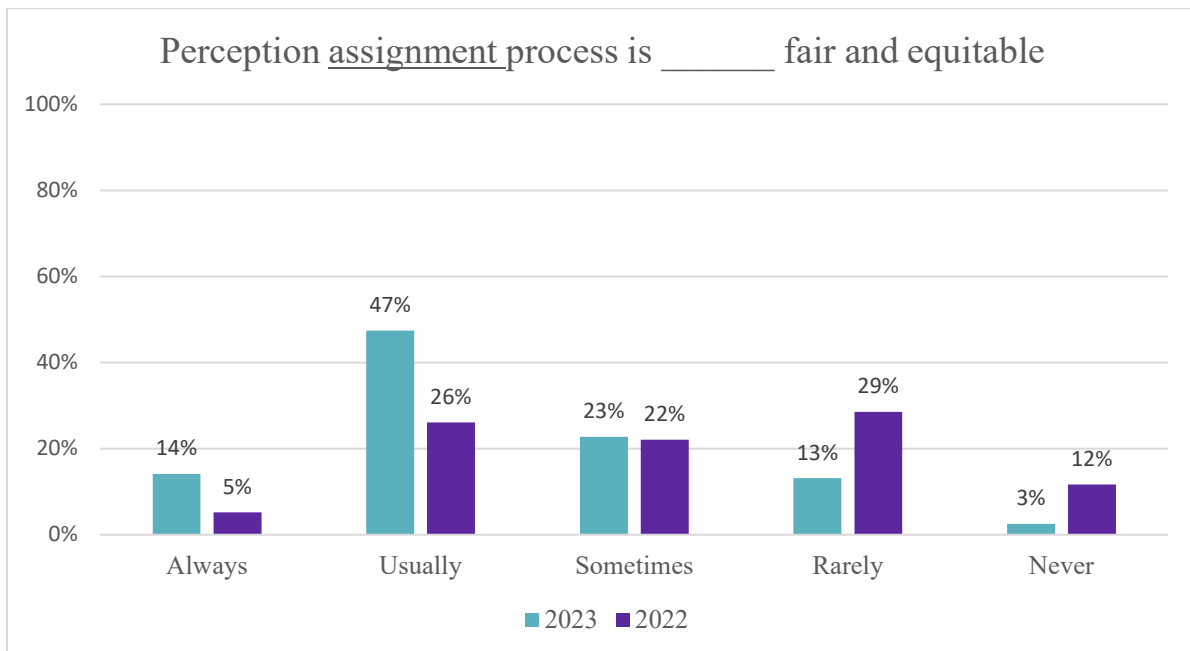
Operations

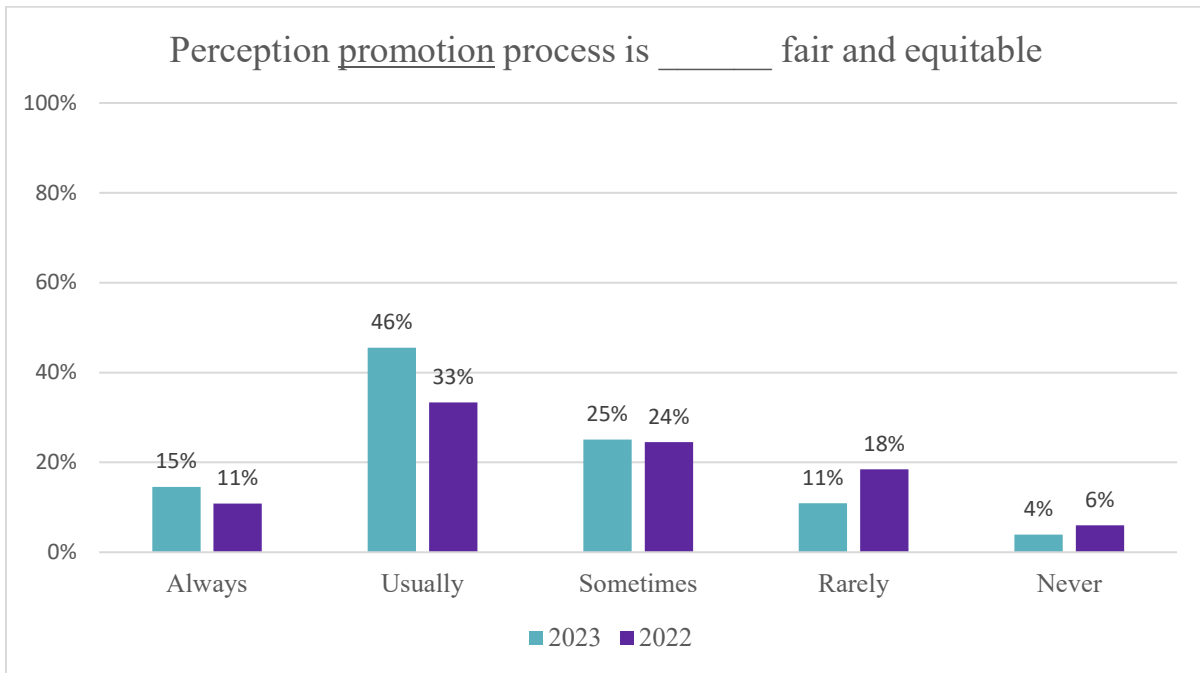
This section assessed areas of police operations.

The perception of whether the discipline process is fair and equitable has stayed relatively the same compared to the data collected in the 2022 survey.

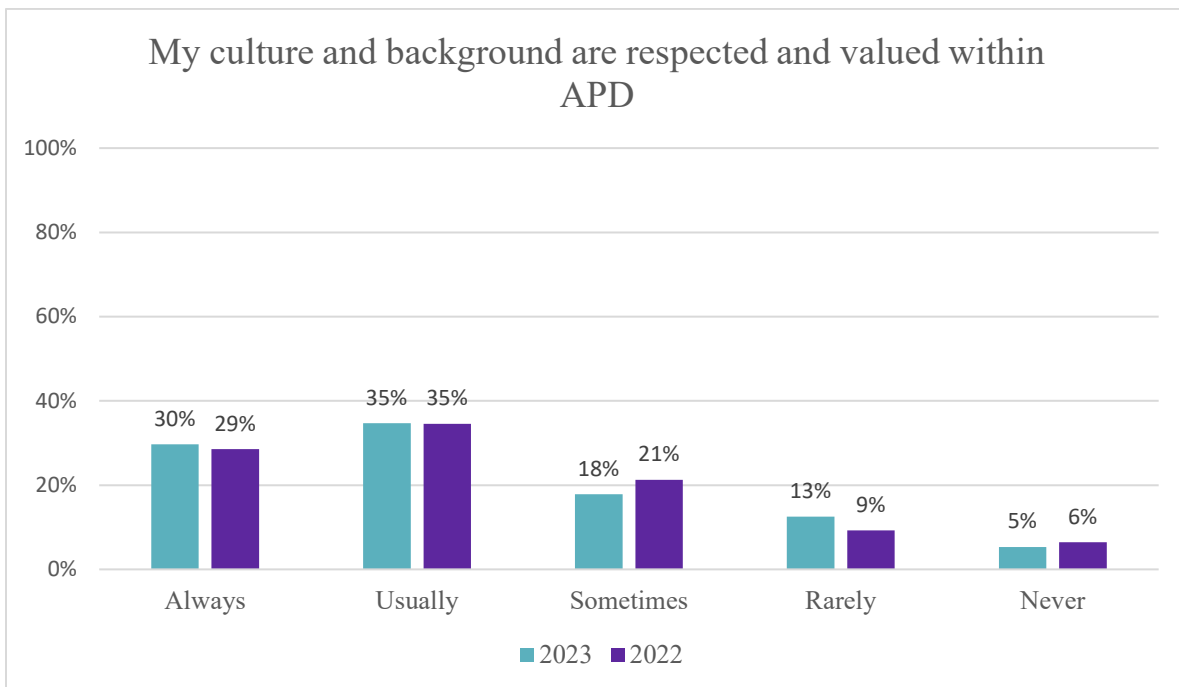


The perception of the promotions and assignments equitability reported in 2023 showed a noticeable improvement compared to the 2022 data.





Employees’ perception of the respect and value of their culture and background stayed relatively the same compared to the data collected in the 2022 survey.



Employees across all levels identified the department's staffing levels as the highest risk facing the department in the next twelve months.

Overall summary: We encourage the department to use this historical data to inform decisions and to engage with employees.

INTERNAL AUDIT TEAM

Michelle Crawford | City Auditor

Michelle is a Certified Internal Auditor (CIA), a Certified Fraud Examiner (CFE), is Certified in Risk Management Assurance (CRMA), and has 15 years of experience in governmental auditing. She received her Bachelor's in business administration at the University of Montana and her Master's in accountancy from Missouri State University. Michelle started her career at the Missouri State Auditor's office and worked on various audits as a staff and then senior auditor. Michelle has been with the City of Aurora for nine years, starting as an internal auditor; she spent two years as the city's first Police Auditor before becoming the City Auditor in 2023. Michelle serves as an officer for the Denver Institute of Internal Auditors' chapter.

Professional Associations: Institute for Internal Auditors; Association of Certified Fraud Examiners; Association of Local Government Auditors

Vacant | Police Auditor
