Internal Audit Overview

"Vigilance Through Knowing"

KCPD
Internal Audit Unit

Buy Money Process – Post Audit (09-04)

October 2010

Objectives

Determine if the approved recommendations from the Buy Money Process Audit (07-09) have been implemented.

Methodology and Scope

The auditor conducted interviews with department personnel as needed.

The auditor made requests for information from department and non-department personnel as needed and made on-site visits to verify said information.

Original Recommendations and Post Audit Findings

1. Original Recommendation*: Reconcile the buy money between the Intelligence Unit and the Drug Enforcement Unit.*
   - Finding: The DEU buy money the two Intelligence Unit members had was returned to DEU on 04-02-2008.

2. Original Recommendation*: Recommend vehicle mileage be noted on all reimbursement cards for gas purchases.*
   - Finding: The DEU and Intelligence Units are both noting the mileage on the cards and receipts. The DEU manual instructs this practice, however, the Intelligence Unit manual does not include this specific language.
   - New Recommendation: Recommend the Intelligence Unit manual be updated to include specific language in regard to documenting vehicle mileage on receipts.

3. Original Recommendation: *Recommend all buy money be secured in safes equipped with the capability of having their combinations changed and they be changed when members with access leave the unit.*
   - Finding: Both Units utilize safes with the capability of the combinations being changed. Both Units have also restricted the number of people with safe access.

4. Original Recommendation: *Recommend that measures be implemented requiring all prospective new members grant access to personal information regarding bankruptcies, wage garnishments and child support responsibilities to the unit Captain prior to being offered an assignment within one of these units/sections.*
   - Finding: The Narcotics and Vice Division and the Intelligence Unit are requiring prospective detectives sign a Form 5773 P.D. prior to transfer to the respective unit. This information was also noted in the DEU Unit Manual.

5. Original Recommendation: *Develop a more automated process for tracking and reporting expenditures.*
   - Both DEU and the Intelligence Unit utilize the card systems as well as databases to track expenditures.

For further information please contact: *Officer Christopher Kincaid 234-5247*
ckincaid@kcpd.org