

**Post-Audit Review 13-08:  
Police Confidential Funds**

**September 2014**

**City Auditor**

Stan Sewell, CPA, CGFM, CFE

**Internal Auditor**

Pamela Swinney, CPA





# OFFICE OF INTERNAL AUDIT

## Stan Sewell, City Auditor

September 26, 2014

To: Mayor Andy Berke  
City Council Members

Subject: Post-Audit Review of Police Confidential Funds (Report #13-08)

Dear Mayor Berke and City Council Members:

Attached is a summary report on the status of audit recommendations in our 2013 Police Confidential Funds report. The purpose of this report is to confirm whether, and to what degree, management has implemented the recommendations made in the original audit.

The original audit concluded the division had updated its policies and procedures in response to the previous audit report (#11-11); however, we found the division had not fully implemented said policies and procedures. The audit had 1 recommendation to improve efficiency and effectiveness of the confidential funds process. At the time of this Post-Audit Review, **the recommendation was implemented.**

This Post-Audit Review consisted principally of inquiries of City personnel and examination of limited supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards. The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

Sincerely,

Stan Sewell, CPA, CGFM, CFE  
City Auditor

Attachment

cc: Travis McDonough, Chief of Staff  
Brent Goldberg, Chief Operating Officer  
Audit Committee Members  
Fred Fletcher, Chief of Police

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## RECOMMENDATIONS FULLY IMPLEMENTED (1)

<b>Recommendation</b>	<b>Actions Taken</b>
1 We recommended management implement and ensure all personnel are following the most current policies and procedures.	The Special Investigation Division has implemented the procedures cited in the audit report. The supervisor evaluates on a monthly basis the funds held by each investigator to verify the amount on hand meets the division's stated goal. In addition to performing random cash counts of investigator funds, the division implemented a log to document said cash counts. Finally, the closed case file review includes reviewing the associated A-4 and A-5 forms as recommended.

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