



May 8, 2014

Performance Audit

DWI Overtime

Albuquerque Police Department

Report No. 14-105



**CITY OF ALBUQUERQUE
OFFICE OF INTERNAL AUDIT**

PERFORMANCE AUDIT REPORT
ALBUQUERQUE POLICE DEPARTMENT
DRIVING WHILE INTOXICATED (DWI) - OVERTIME
REPORT NO. 14-105

TABLE OF CONTENTS

	<u>PAGE NO.</u>
Executive Summary	i
Introduction	1
Introductory Statement From Chief Eden	2
Findings:	
1. APD Should Consider Establishing A Memorandum Of Understanding With Metro Court For Scheduling APD Officers' Court Appearances.	3
2. APD Should Work Closely With ITSD On Implementation Of The New Timekeeping System To Ensure That Officer Overtime Data Is Accurately Collected And Efficiently Managed.	6
3. APD Should Internally Track Officer Court Attendance In Order To Address Instances Of Officer Failure To Appear (FTA).	8
4. APD Should Enforce SOPs Regarding Court Overtime Slips To Ensure That Information Is Properly Documented.	10
5. APD Should Retain Overtime Supporting Documentation With Payroll Timesheets To Ensure Efficient and Complete Record Retention.	11
Conclusion	12
Appendix A	14

Executive Summary

Background

Overtime associated with law enforcement and court-related activities is a reality of any law enforcement agency. Overtime associated with Driving While Intoxicated (DWI) activity is an essential component for the Albuquerque Police Department (APD) in providing quality law enforcement services to the citizens of Albuquerque. APD's mission, in partnership with the community, is to engage in proactive policing to maintain order, reduce crime and the fear of crime through education, prevention and enforcement. This audit addressed grant funded DWI overtime and DWI court related overtime. However, the audit did not reveal deficiencies associated with grant funded overtime.

Findings

APD is unable to effectively manage court overtime. The Department does not have the ability to collect, analyze or quantify the impacts that external factors have on DWI overtime. Average court costs for DWI cases cannot be determined. Over the 18-month audit period, APD's Metro court overtime totaled \$1.9 million. Metro Court overtime is a general payroll category that involves various court activities including DWI, domestic violence, as well as traffic cases.

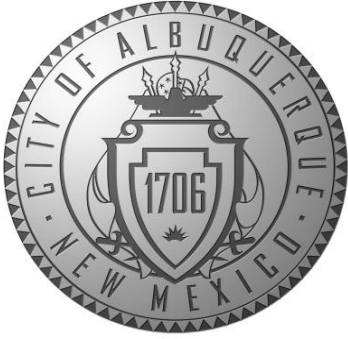
There are variables outside the Department's control that also affect DWI overtime. Metro Court schedules DWI cases; however, the scheduling methodology impacts the officers' ability to attend all court appearances as cases often overlap. Officers are often scheduled to appear in multiple courtrooms for multiple cases simultaneously which may result in case dismissal due to officer failure to appear. Cooperation between Metro Court and APD pertaining to the scheduling process is vital to ensure successful court appearances by officers.

Court related overtime slips do not include data required by APD Standard Operating Procedure (SOP) 1-11-2; some overtime slips had multiple issues. Out of a sample of 24 court overtime slips, the following discrepancies were noted:

- Twenty overtime slips were missing the Metro Court Liaison initials or timestamps.
- Six overtime slips were missing the disposition of the case.
- Two overtime slips could not be located.
- The Metro Court Liaison time/date stamp on two court overtime slips did not match the time/date recorded by the officer on the court overtime slip.

APD does not independently track officer attendance for DWI cases. From a sample of 24 DWI cases, 14 were disposed, 8 were on-going, and 2 were transferred. Of the disposed cases, 36 percent (5 cases/14 cases) were dismissed or dropped because the officer did not appear.

Recommendations and management responses are included within the audit report.



City of Albuquerque

Office of Internal Audit

May 8, 2014

Accountability in Government Oversight Committee
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Audit: Performance
Albuquerque Police Department – DWI Overtime
Audit No. 14-105

FINAL

INTRODUCTION

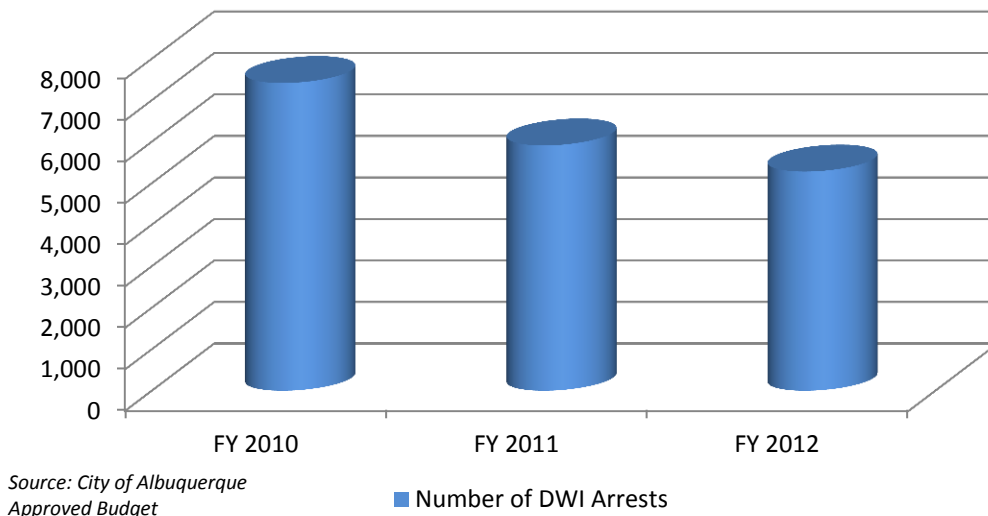
The Office of Internal Audit (OIA) conducted a performance audit of the Albuquerque Police Department's (APD) overtime associated with Driving While Intoxicated (DWI) activity. The audit was included in OIA's fiscal year (FY) 2014 audit plan at the request of the former APD Chief. Information pertaining to the audit objectives, scope and methodology can be found in **Appendix A**.

Overtime associated with law enforcement and court-related activities is a reality of any law enforcement agency. DWI overtime is an essential component for APD in providing quality law enforcement services to the citizens of Albuquerque. APD envisions a safe, secure community where the rights, history and culture of each citizen is valued and respected. APD's mission, in partnership with the community, is to engage in proactive policing to maintain order, reduce crime and the fear of crime through education, prevention and enforcement. This audit addressed grant funded DWI overtime and DWI court related overtime.

APD's involvement with DWI cases does not end at the time of arrest. Though DWI charges may appear straightforward, the subsequent court-related overtime and proceedings are not. According to APD, some complicating factors involve public defenders, criminal defense attorneys, staff turnover at the District Attorney's office, and Metro Court case scheduling.

The graph on the next page illustrates the number of DWI arrests APD has reported over the three-year period FY 2010 - FY 2012. The results show a decrease in DWI arrests.

DWI Arrests by Fiscal Year



As the trend in DWI arrests declines, it is reasonable to expect the trend in DWI court-related overtime to decline as well. However, due to the current timekeeping methodology, DWI overtime cannot be uniquely identified.

Throughout the audit, APD personnel were cooperative and involved. The Department recognizes its challenges and is open and receptive to ideas that will strengthen the Department and benefit the City of Albuquerque. By capturing DWI overtime data, APD will be able to quantify and substantiate the impacts that external factors and inefficiencies have on the Department.

INTRODUCTORY STATEMENT FROM CHIEF EDEN:

“In the conclusion of the audit on page 12, the auditors acknowledge the complexity and difficulties associated with managing overtime associated with DWI. This audit is limited in scope towards DWI, but this is a much larger system that affects all officers on APD. It is not feasible to make a change for a small group of officers when the system is designed towards an entire department.

“The conclusion of this audit states, “With the new timekeeping and attendance system, APD will have the tools necessary to facilitate a more comprehensive analysis of the various types of overtime. According to ITSD, the electronic timekeeping system will fully address the needs of APD and will provide the department with the data needed to effectively manage DWI overtime.” This statement is consistent with the direction the Albuquerque Police Department is already headed with the implementation of Kronos in the near future. The recommendations in this memo support the findings of the auditors on this statement.

“During the audit, it appears the auditors experienced the same issues with receiving information from Metro Court that the Albuquerque Police Department does on a continuing basis. Although Metro Court may be receptive to dialogue, APD has been denied assistance on many issues. Metro Court has a tremendous volume of cases, and they have to conduct business on their terms to meet the needs of their agency.

“It has been well-known for years that there are inefficiencies and problems with the scheduling of officers for judicial proceedings. The department is impacted by "external factors and inefficiencies" on a daily basis. Officers have to attend Federal Court, District Court, Grand Jury, Metro Court, Pre-trial conferences at the Main, at a substation or at a private attorney's office, MVD hearings, Seizure hearings and any other hearing necessary; possibly all of those at one day at the exact same time. The District Attorney's Office, Metro Court, Federal and District Court and APD Court Services all have the need to schedule officers. Often, one entity does not have knowledge of what another entity has scheduled, and it results in officers being overbooked and unable to attend every scheduled setting they have no matter how hard they try.”

FINDINGS

The following findings concern areas that OIA believes could be improved by the implementation of the related recommendations.

1. APD SHOULD CONSIDER ESTABLISHING A MEMORANDUM OF UNDERSTANDING WITH METRO COURT FOR SCHEDULING APD OFFICERS' COURT APPEARANCES.

APD is unable to effectively manage court overtime as there are variables outside the Department's control. Metro Court schedules DWI cases; however, the scheduling methodology impacts the officers' ability to attend all court appearances as cases often overlap. Officers are often scheduled to appear in multiple courtrooms for multiple cases simultaneously which may result in case dismissal due to officer failure to appear. Cooperation between Metro Court and APD pertaining to the scheduling process is vital to ensure successful court appearances by officers.

During the audit, Metro Court was undergoing a system conversion and was unable to provide detailed information as to the methodology of case scheduling. The following general overview was provided. Metro Court uses an electronic scheduling system to schedule court cases. This scheduling system automatically assigns cases based on the judges' availability and the officers' established court days. However, DWI cases are often continued and Metro Court personnel could not validate that the same scheduling process is followed for subsequent hearings.

Without active involvement in, and an informed understanding of Metro Court's scheduling process, APD cannot effectively manage or minimize its court-related overtime. Metro Court's involvement and

cooperation with APD concerning case scheduling is imperative because officers may be scheduled to appear in multiple courtrooms for various cases simultaneously. According to APD, overlap in case scheduling causes:

- DWI cases to be dismissed,
- DWI cases to be continued,
- An increase in court overtime, and
- Unnecessary administrative actions against officers for failure to appear (FTA).
 - For example: Officer X arrests individual Y for DWI.
 - Case may be continued multiple times,
 - Officer must appear in court each time,
 - Officer does not appear due to overlapping cases,
 - Case dismissed due to FTA,
 - Administrative action initiated to determine reason for FTA,
 - FTA justified due to overlap in case scheduling,
 - Administrative action deemed unnecessary.

Per APD Standard Operating Procedure 1-11-1 ‘Overtime’:

E. Whenever possible, it is the responsibility of personnel to consolidate appointments/meetings to reduce overtime expenditures.

RECOMMENDATION:

- APD should consider establishing a Memorandum of Understanding (MOU) or other means of working with the Metro Court to obtain a comprehensive understanding regarding the Court’s case scheduling methodology. At a minimum, APD should work with Metro Court on the following processes:
 - Automated scheduling:
 - Ensure the system applies the officer’s preferred court day for initial hearing and subsequent hearings.
 - Establish a maximum number of cases an officer may be scheduled for simultaneously.
 - Manual scheduling overrides:
 - Determine the process for scheduling overrides.
 - Determine the criteria for overrides.
 - Establish the required supporting documentation for manual scheduling overrides.
 - Ensure APD’s access to electronic data captured by the Court’s check-in kiosk.

RESPONSE FROM APD

“Recently, Metro Court did switch to a new program called Odyssey which is mandated by the State of New Mexico for the entire state. This program is not just for Metro Court, but rather it is for all agencies in every city, town and village in New Mexico. There are many limitations and unanticipated issues with the application of the program to the Metro Court. It is a cookie-cutter program designed for multiple agencies without much ability to tailor the design to accommodate the large volume of information that Metro Court deals with.

“As APD became aware of the change in programs at Metro Court, APD IT and Court Services actively worked with a company called Speridian to design a module to interact with the Odyssey program. Currently, they do have some access to Odyssey, but their ability to retrieve information once afforded to them from the previous AS400 system has been severely restricted by Metro Court. In doing so, the workload of APD Court Services personnel has increased three-fold without a change in the number of people completing the tasks.

“Originally, the design of the Speridian program was to limit scheduling of officers to specific days and times. However, APD does not have access to or the ability to tell Metro Court when to schedule officers. In contrast, that would be like Metro Court telling APD when officers have to appear to work for their assigned shifts. Metro Court is a separate agency, and they have made it very clear that based on the volume of cases they have it is essential to book officers on multiple court settings at various times and days throughout the week. Additionally, when Speridian went online for Court Services, it originally allowed for officer scheduling to be limited from outside sources other than the Metro Court. The District Attorney is a major stakeholder that was not identified in this audit, and they routinely schedule cases in Speridian. The DA's Office was very upset that they were limited in case scheduling, and ultimately the restrictions were removed allowing them to schedule officers as needed.

“As for the recommendations in the audit, APD is not able to mandate how or when the court schedules officers. Metro Court was approached with a recommendation for an MOU, and they were not receptive to this. The Speridian system does identify and supply Metro Court with officers' primary court day and preferred times. The scheduling is completed by Metro Court staff, and they schedule officers when court schedules allow. There is not any rule that an officer can be scheduled for a maximum number of cases, and even if that was done there are other appearances such as pre-trial, MVD hearings, seizure hearings and other cases that will simply continue to get scheduled in open gaps when they are needed. APD is at the mercy of the judicial system for this.

“Regarding the recommendation that APD have access to electronic data captured by Metro Court's check-in kiosk; an attempt was made to gain access to this information, and Metro Court personnel were not willing to provide that information. This information may be a public record, and it may be possible to IPRA the information. However, that would be burdensome and time consuming, and the data received would not be current.”

2. APD SHOULD WORK CLOSELY WITH ITSD ON IMPLEMENTATION OF THE NEW TIMEKEEPING SYSTEM TO ENSURE THAT OFFICER OVERTIME DATA IS ACCURATELY COLLECTED AND EFFICIENTLY MANAGED.

Court costs for DWI cases cannot be determined. APD currently uses a manual timekeeping process that does not permit the detailed analysis of DWI court overtime. (Previous timekeeping and attendance software had proven to be cost-prohibitive). Section 3-1-3 of the Albuquerque Code of Resolutions states that the policy of city government should be to attempt to operate as efficiently as possible.

Over the 18-month audit period, APD’s Metro court overtime totaled \$1.9 million. With the current paper-based timekeeping system, all Metro Court overtime is coded the same. Metro Court overtime is a general payroll category that involves various court activities including DWI, domestic violence, as well as traffic cases. The only way to differentiate the coded overtime is to view the individual paper overtime slip. However, the underlying case information for court overtime may or may not be recorded on the paper overtime slip. The data is not currently captured in a format that enables APD to calculate what portion of the \$1.9 million is attributable to DWI cases.

According to the City’s Department of Finance & Administrative Services – Information Technology Services Division (ITSD), before the end of calendar year 2014, APD is expected to have implemented Kronos/Workforce TeleStaff, an electronic timekeeping and scheduling system. ITSD has indicated that the new timekeeping and scheduling system will address APD’s timekeeping data analysis challenges. By upgrading to an electronic timekeeping system, APD should be able to collect and analyze timesheet data more efficiently. This data is an important element that will provide valuable information through which the Department can manage overtime and implement change as needed.

RECOMMENDATIONS:

APD should:

- Work closely with ITSD to ensure that the Kronos/Workforce TeleStaff system will provide APD with the capability and tools necessary to effectively analyze various timekeeping data.

- Communicate the Department’s business needs, express any concerns regarding the new timekeeping system to ITSD, and address any limitations that may hinder the effective management of APD officer overtime.
- Determine the types of information and reports needed for comprehensive data analysis and effective management of overtime. At a minimum, the following information should be captured:
 - Various categories of overtime
 - Dates worked
 - Employee Number/Man Number
 - Case Number
 - Case Disposition
- Take an active and involved role in the planning and implementation of the new timekeeping system.

RESPONSE FROM APD

“The City of Albuquerque (COA) will be implementing TeleStaff for the APD in the upcoming months. The COA chose TeleStaff because it will address the APD’s specific scheduling changes by utilizing state of the art police scheduling and communications technology. Through the use of TeleStaff, APD will automate daily scheduling processes, communications, and routine workflow between employees and managers to achieved greater efficiency and accuracy in all areas of workforce management. Paper timesheets and overtime slips will be replaced with TeleStaff scheduling system.

“A highly skilled project team was selected and will begin the implementation, configuration, and training process with Kronos; the TeleStaff vendor. TeleStaff will be uniquely configured to address APD’s specific staffing practices/objectives, and will include their collective bargaining agreement rules; as well as other labor guidelines to which they are held accountable. This will result in a centralized and standardized framework of our policies and procedures encapsulated in TeleStaff from which staffing decisions will be made fairly, accurately, and with much more ease and compliancy.

“Once TeleStaff is implemented and personnel are trained, users will have their own secure login for the application providing them access to functionality they need to perform various staffing tasks, such as: access to their own personal calendar, receive and respond to work notification(s), enter their schedule preferences for overtime or extra duty work, submit time-off requests and review payroll information.”

3. APD SHOULD INTERNALLY TRACK OFFICER COURT ATTENDANCE IN ORDER TO ADDRESS INSTANCES OF OFFICER FAILURE TO APPEAR (FTA).

The Department does not independently track court attendance, but relies on the District Attorney's office to submit FTA letters to APD should an officer fail to appear in court as scheduled. By relying on an external source to submit letters of officers' court attendance, APD may not have complete information and may not be able to react timely to officers' FTAs. During the audit, it was discovered that, due to continuous turnover at the District Attorney's office, FTA letters had not been consistently sent to APD. Additionally, APD does not keep a central file of all FTA letters. As a result, it is difficult for APD to consistently hold officers accountable for failures to appear in court.

APD is unable to effectively analyze court attendance or ensure that officers are making court appearances. From a sample of 24 APD DWI cases, 14 had been disposed, 8 were on-going, and 2 were transferred. Of the disposed cases, 36 percent (5 cases/14 cases) were affected by officer attendance – three cases were dismissed and two cases were *nolle prosequi* [a legal term representing the prosecution's decision not to proceed]:

- Dismissed (3):
 - 1 – Officer on military leave
 - 2 – Failure to appear
- *Nolle Prosequi* (2):
 - 1 – Officer on military leave
 - 1 – Failure to appear

The total population of Metro Court DWI cases during the audit period was 6,301, which includes cases from APD, Bernalillo County Sheriff's Office, and State Police. From a statistical sample, 70.8 percent were APD and 29.2 percent were non-APD agencies. Based on this percentage, it is estimated that approximately 4,460 were APD cases (6,301 x 70.8%). Therefore, it can be estimated that 1,606 cases (4,460 x 36%) may have been dismissed/*nolle prosequi* due to APD's lack of attendance.

According to the New Mexico Department of Transportation Traffic Safety Bureau's 2011 Annual DWI Report, there were 11,894 DWI arrests statewide in 2011 that were disposed through conviction or dismissal in 2011. Twenty-four percent of the statewide arrests resulted in dismissals. During the same period, there were 4,030 arrests in Albuquerque (Bernalillo County) which were disposed; thirty percent of which were dismissed. Although the report does not state why the cases were dismissed, the audit sample shows that FTAs are a contributing factor. Penalties for repeat offenders are more severe than for first-time offenders. However, an offender must be convicted of DWI before subsequent convictions result in repeat offender penalties. An arrest without conviction does not count as a prior DWI.

SOP 2-01-3 ‘Court, Pretrials, MVD Hearing, Attendance, and Missed Court’ (A) states that “all personnel directed to appear in court, pretrials, or MVD hearings must appear and be prepared to testify.”

RECOMMENDATIONS:

APD should:

- Independently track, manage and enforce officer court attendance by:
 - Analyzing compliance with the attendance policy,
 - Recording the underlying reasons for officer FTA,
 - Holding officers accountable for unjustified FTA, and
 - Supporting change in case scheduling methodology.
- Establish a centralized process and location that maintains court attendance data.

RESPONSE FROM APD

“Due to many different systems and agencies involved in the judicial process and prosecution of cases, it is very difficult to accurately implement and track the failure to appear for all officers on the Albuquerque Police Department. With the implementation of the new Odyssey program for Metro Court, APD Court Services has very little ability to access information regarding FTA's. APD relies upon the District Attorney's Office to make notification of officer FTA's, and with the high turnover of DA personnel and the reluctance or inability to issue the FTA notice with proper information it is often difficult to obtain proper information.

“When supervisors receive a proper FTA notification for an officer that is within a timely manner as dictated by the collective bargaining agreement, the Albuquerque Police Department does conduct an investigation and takes appropriate action when the FTA is not justified.

“As discussed in Recommendation No. 1, a change in case scheduling is not feasible as this is a Metro Court I District Attorney function. Metro Court has to schedule officers for court cases, and they only have a certain amount of time slots to hear each and every scheduled case. Furthermore, the courts have the ability to order officers to conduct pre-trial hearings with private attorneys. These orders take precedence and may result in contempt of court if the order is not complied with. It is a great idea to try and change the way scheduling is done, but unfortunately this is all done through external stakeholders that have an authority to force officers to appear or face consequences.”

4. APD SHOULD ENFORCE SOPs REGARDING COURT OVERTIME SLIPS TO ENSURE THAT INFORMATION IS PROPERLY DOCUMENTED.

Court related overtime slips do not include data required by APD Standard Operating Procedure (SOP) 1-11-2; some overtime slips had multiple issues. From of a sample of 24 court overtime slips, the following discrepancies were noted:

- Twenty overtime slips (83%) were missing the Metro Court Liaison initials or timestamps.
- Six court overtime slips (25%) were missing the disposition of the court cases.
- Two court overtime slips (8%) could not be located.
- The Metro Court Liaison time/date stamp on two court overtime slips did not match the time/date recorded by the officer on the court overtime slip (8%).

APD has not enforced the Department’s SOP regarding court overtime slips. However, by enforcing the SOP, APD will collect necessary overtime data that will enable the Department to better analyze and manage court overtime.

Without the required timestamps or court liaison initials, APD cannot confirm the validity of court overtime reported on overtime slips. This lack of confirmation may lead to inaccuracies or abuse of court overtime reported, as prior supervisory approval is not required.

Per APD Standard Operating Procedure (SOP) 1-11-2 ‘Overtime for Court Appearances’:

A. ...On completion of their appearance in court, personnel will obtain the time and the initial of the court clerk and the signature of the Court Liaison Unit officer on the overtime slip.

B. Personnel will indicate the case number and disposition of the case in the remarks section of the overtime slip, which includes, if the case was resolved by trial, plea agreement, dismissal or continuation.

RECOMMENDATIONS:

APD should:

- Enforce the Standard Operating Procedure 1-11-2 pertaining to court overtime so that required information is properly documented on overtime slips. The overtime slips should include:
 - Date
 - Court entry time
 - Court exit time
 - Case number
 - Case disposition (plea, trial, continuation, etc.)

- Conduct a comprehensive review of all SOPs related to overtime to verify relevance and accuracy following the implementation of the new timekeeping and administration system.

RESPONSE FROM APD

“The TeleStaff system will replace the usage of paper timesheets, overtime slips, and payroll correction forms. Department business process change will be delivered through user and supervisory training to include revised policies and procedures pertaining to regular and overtime hours scheduled and worked.”

“PeopleSoft (payroll system) does not have the functionality to 'piece' overtime hours paid for one type of court appearance. For example, an officer paid 2-hours of metropolitan court (Metro Court OT) overtime could consist of several metropolitan court cases, one of which may be for a DWI case. The payroll system cannot ' earmark' blocks of time paid by Court setting and/or case number or disposition. In addition, overtime data capture on an overtime slip is not relevant to compensation.”

5. APD SHOULD RETAIN OVERTIME SUPPORTING DOCUMENTATION WITH PAYROLL TIMESHEETS TO ENSURE EFFICIENT AND COMPLETE RECORD RETENTION.

APD does not retain court overtime slips with the corresponding payroll timesheets. Rather, the timesheets are scanned into the City’s document imaging system, and saved electronically, while the hard-copy court overtime slips are filed at the officers’ assigned area command. When officers transfer to a different area command, the overtime slips remain on file at the previous area command.

City Payroll does not require overtime slips be retained with the employee’s timesheet as the number of hours of overtime worked is included on the timesheet. Overtime slips contain additional information (ex: overtime case data) that is not necessary or relevant for payroll entry purposes.

Governmental Accounting, Auditing, and Financial Reporting, published by the Government Finance Officers Association asserts that records are good only to the extent that they faithfully reflect underlying facts. By retaining all supporting documentation together with the employees’ timesheets, APD will have assurance that timesheets are complete and will be able to locate and access the information more easily should questions or concerns arise.

RECOMMENDATION:

APD should require that all supporting documentation for timesheets be filed electronically with the corresponding timesheets.

RESPONSE FROM APD

“APD Payroll processes payroll according to corresponding timesheet(s) which is in accordance with the Fair Labor Standards Act. Again, with the implementation of the new timekeeping system, this issue should be alleviated.”

CONCLUSION

The Albuquerque Police Department must improve its ability to collect and analyze overtime data associated with DWI cases. By capturing data, APD will be able to quantify and substantiate the impacts that external factors and inefficiencies, such as Metro Court scheduling, have on the Department. This data is an important element that will provide valuable information through which the department can manage overtime and affect change, such as reducing the number of DWI cases dismissed for officer FTA, and decreasing DWI overtime court costs.

Although effectively monitoring and managing overtime associated with DWI may currently be a challenge, with the new Kronos/TeleStaff electronic timekeeping and attendance system, APD will have the tools necessary to facilitate a more comprehensive analysis of the various types of overtime. According to ITSD, the electronic timekeeping system will fully address the needs of APD and will provide the department with the data needed to effectively manage DWI overtime. To assure future success with timekeeping data analysis, it is important that APD embrace the new timekeeping system, consider what data will be needed to best serve the Department, establish expectations, and work closely with ITSD during planning and implementation.

We greatly appreciate the assistance and involvement of the Albuquerque Police Department as well as the participation and cooperation of the Metropolitan Court throughout the audit.

Contract Auditor

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APPROVED FOR PUBLICATION:

Chairperson, Accountability in
Government Oversight Committee

APPENDIX A

OBJECTIVES

The objectives of the audit were to determine:

- Do APD’s internal controls ensure that DWI Overtime is accurately recorded and properly allocated?
- Are APD officers making court appearances pertaining to DWI cases as required by the SOP?
- How often and why are DWI cases dismissed?

SCOPE

Our audit did not include an examination of all functions and activities related to the Albuquerque Police Department’s Overtime. Our scope was limited to the objectives above for the 18-month period July 1, 2012 through December 31, 2013.

This report and its conclusions are based on information taken from a sample of transactions and do not represent an examination of all related transactions and activities. The audit report is based on our examination of activities through the completion of fieldwork on March 11, 2014 and does not reflect events or accounting entries after that date.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

METHODOLOGY

Methodologies used to accomplish the audit objectives include but are not limited to the following.

- Reviewing City Ordinances, Administrative Instructions, Standard Operating Procedures and other applicable internal policies and procedures,
- Interviewing key personnel to gain a better understanding of DWI overtime,
- Testing a sample of DWI court cases by vouching to corresponding timesheets,
- Documenting internal control processes involved with recording DWI overtime,
- Using audit sampling software to generate statistical samples, and
- Testing a sample of DWI court overtime by tracing to court hearings.