

## Law Enforcement Advisory Board Meeting MAY 12, 2021

x denotes presence

X	Paul Soptick
	Scott Mackey
X	Reed Partridge
	Lt Col Bob Gunja
	Dixie Kaster
X	Don Jolley
X	Tony Carter
X	Irene Caudillo
X	Don Ash
	Mary Hopkins
	Joan DeMoss
	Dan Soptic
	Michael York
	Terry Brockman
X	Kevin Steele
X	Lynn Melton
	Pam Waldeck
	Casey Meyer
X	Kent Anderson
	Kimberly Weaver
	Kelly Herron

Tony Carter opened the meeting at 4:00pm

Reed Partridge

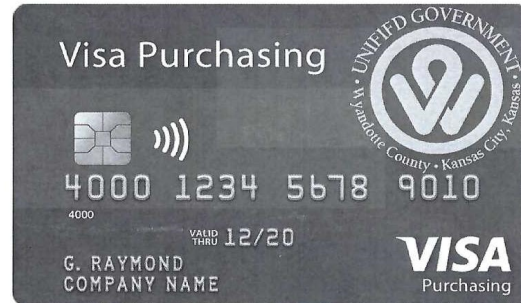
Presented the P-Card Usage Follow-up Audit for 2021.



# KCKPD PROCUREMENT CARD USAGE FOLLOW-UP AUDIT ISSUED MAY 2021

Law Enforcement  
Legislative Auditor  
Reed Partridge, MSM

## WHAT IS A P-CARD?



## BENEFITS & RISKS

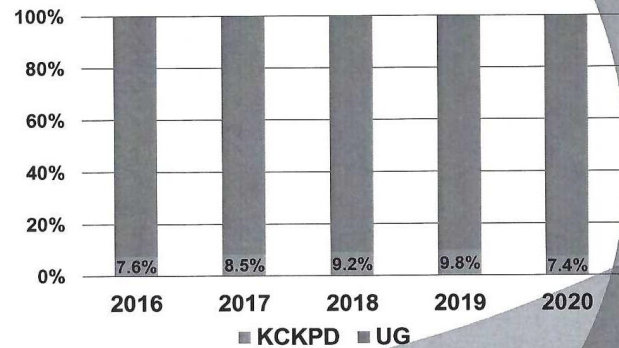
### Benefits

- Streamline procurement process on small purchases*
- Reduce costs per transaction*
- Cashback rebate*
- Reduce 1099 and W9 responsibilities*
- Increased cash flow for UG suppliers*
- Eliminate petty cash*

### Risks

- Unauthorized and personal use*
- Bypass procurement policies*
- Procure goods and services without budget checking*

## P-CARD USAGE



## P-CARD USAGE

### Top 5 P-Card Uses (12 Months)

Category	Dollar Value	
	April 2021 Follow-up	April 2020 Audit
Other Supplies, Materials, Parts	\$ 163,285	\$ 161,332
Rent / Lease – Equip / Machinery	\$ 40,106	\$ 36,022
Office Equipment / Furniture	\$ 39,902	\$ 29,036
Training and Travel	\$ 37,364	\$ 144,295
Vehicle Maintenance / Equipment	\$ 23,176	\$ 20,477

## AUDIT RESULTS

Tested 93 procurement card transactions  
out of 2,699

Three transactions without adequate  
supporting documentation.  
(receipts not itemized)

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# AUDIT

## AUDIT RESULTS

The Legislative Auditor's Office issued the KCKPD Procurement Card Usage Audit April 2020. The April 2020 audit contained one recommendation. The purpose of this follow-up audit is to report on the progress made towards implementing the recommendation made in the April 2020 audit report.

### April 2020 KCKPD Procurement Card Usage Audit

In part, audit testing for the April 2020 report involved reviewing 100 procurement card transactions out of 3,379 recorded during the audit period. 60 of those transactions were randomly selected while the remaining 40 were focused on travel and training costs.

The internal control attributes tested during the April 2020 audit including the following:

- Adequate supporting documentation of costs
- Compliance with procurement policies
- Supervisory approval by knowledgeable personnel
- Reasonable and appropriate costs
- Accurate general ledger accounting of costs
- Compliance with Training and Travel Policy

### April 2020 Finding #1

Testing identified two transactions with either missing or insufficient supporting documentation.

**April 2020 Recommendation** – We recommended those charged with approving P-Card transactions take the time necessary to ensure adequate supporting documentation is attached.

**Status** – Follow-up audit testing resulted in similar outcomes as those in the original audit. Follow-up testing identified three transactions with insufficient supporting documentation.

Follow-up testing involved reviewing 93 procurement card transactions out of 2,699 recorded during the follow-up audit period. 60 of those transactions were randomly selected. Additional tests focused on travel and training costs and transactions that involved a third-party vendor, such as payments to PayPal. The attributes tested were the same as those in reported in the April 2020 audit shown on the previous page.

#### Follow-up Testing Results

	Date	Exception	Amount
1.	10/6/2020	Meal - Receipt not itemized	\$ 20.49
2.	10/8/2020	Meal - Receipt not itemized	\$ 63.19
3.	9/25/2020	Command event - Receipt not itemized	\$ 1,577.50

### MANAGEMENT RESPONSE

The KCKPD received a draft of the follow-up audit report in advance of final issuance and agreed with the conclusions presented.

Deputy Chief Anderson for Chief York

He introduced Haley and Charlie their comfort dogs. They were rescued from the pound and had been through training particular for comfort dogs. They just hang out and maintain a peaceful atmosphere for anyone in the building.

He talked about the body cameras and some issues with syncing them with the in car cameras. They are in the process of correcting these issues. To date they have over 65,000 videos on record. Se stated that at one injury accident that there could be 10 hours of video.

The PD has purchased the Watchdog Redaction program to redact videos per state regulations. (faces and addresses)

The Streetsmart program allows our officers to capture real time information and be able to share this information with local departments like KCMo. Streetsmart will also replace the hand written major incident report that has been used since 2002.

Anderson said a man walked into the station and told them he just killed someone. The man took them to 51<sup>st</sup> and Sortor and they found the body of a deceased male. The man told the PD it was self defense but he will be held in the county jail pending charges.

The PD has had no COVID cases since January 22<sup>nd</sup>. They cannot ask officers if they have been vaccinated because of HIPA rules, but he estimates 50% have been vaccinated.

There was conversation about the car driven by two males trying to pick up two girls in Piper. Apparently another person saw what was happening and tried to stop the car. One of the perps pulled

a gun on him and he took off in another direction. Anderson said they think they have one identified and will proceed from here.

Sheriff Ash reported on the camera system they have in the Sheriff Department. He said that they are a work in progress just because of the nature of a huge system being used by many people and in many different scenarios.

They have had no staff COVID cases since February with approximately 50% vaccinated. They have had 12 inmates tested positive for COVID. They have never had anyone hospitalized due to the virus.

Chief Judge Burns has notified the department that in person / jury trials will resume next month.

The average jail population for the last 2 months has been 405.

Still having trouble finding recruits for the department. They have lost four deputies in the last 2 months; 1 became a plumber, 2 went to Edwardsville PD and 1 to Bonner Springs PD, and another is being processed by the USD500 PD. They had one applicant in April and he did not show up for testing. They have 5 candidates in the academy expected to graduate in June.

In today's climate it has been difficult to find candidates for law enforcement for all agencies.

Anderson said the Police department has 369 sworn positions with 332 filled as of today. They have a class of 7 with 3 that are lateral candidates.

Adjourned 5:00pm

Submitted 05-17-2021