



**Audit of Milwaukee Police
Department Citation Filings
with Municipal Court**

AYCHA SAWA
City Comptroller

May 2023

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Aycha Sawa, CPA, CIA
Comptroller

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May 15, 2023

Honorable, Mayor Cavalier Johnson
The Members of the Common Council
City of Milwaukee

Dear Mayor and Council Members:

The attached report summarizes the results of the Audit of Milwaukee Police Department Citation Filings with Municipal Court. Specifically included in the scope were:

- Citations issued by MPD intended to go to Municipal Court between May 1, 2021 and December 31, 2022.


The primary focus of the audit was to evaluate whether the internal controls in place over citations intended to be sent to Municipal Court are designed adequately and operating effectively. The audit objectives were as follows:

- Determine if citations issued by MPD are successfully received by Municipal Court as intended.

The audit identified one opportunity for improvement to the monitoring process for MPD citations intended to be sent to Municipal Court. The monitoring controls have improved since the previous audit.

Appreciation is expressed for the cooperation extended to the auditors by the personnel of the Milwaukee Police Department.

Sincerely,


Aycha Sawa, CPA, CIA
Comptroller



Why We Did This Audit

This audit is a follow-up to the audit completed in 2022 where Internal Audit identified MPD was unsuccessful in transmitting all intended citations to Municipal Court.

Objectives

Determine if citations issued by MPD are successfully received by Municipal Court as intended.

Background

MPD issues citations for violations of City ordinances or state law. Common violations include traffic, assault and battery, disorderly conduct, loitering, and reckless and drunk driving. 90,292 citations were issued during the audit scope period with the majority being traffic citations.

Audit Report Highlights

Audit of Milwaukee Police Department Citation Filings with Municipal Court

Overview

Monitoring controls are not adequately designed to ensure that MPD-originated citations are received by Municipal Court. The court failed to receive citations due to technical issues.

Opportunities for Improvement

Traffic and Municipal Citations Not Received by Municipal Court: Municipal Court did not receive 445 traffic citations, representing .53% of all traffic citations intended to be transmitted by MPD. Additionally, Municipal Court did not receive 40 municipal citations, making up .57% of all municipal citations intended to be transmitted by MPD due to technical issues. MPD should evaluate for reissuance of the citations not received. Additionally, MPD should continue with their process of communicating with Municipal Court on a daily basis to ensure all cases intended to be sent to Municipal Court are received.

(Recommendations can be found in the Audit Conclusions and Recommendations section of this report.)

I. Audit Scope, Objectives, and Methodology

Scope

The scope included citations issued by MPD intended to go to Municipal Court between May 1, 2021 and December 31, 2022.

Objectives

The objective of the audit was as follows:

- Determine if citations issued by MPD are successfully received by Municipal Court as intended.

Methodology

Audit methodology included developing an understanding of the processes and controls over MPD traffic and municipal citation transmittals to the Municipal Court. The audit program was developed using criteria outlined by MPD standard operating procedures.

The audit procedures developed to evaluate the processes and controls to meet the audit objectives included process walkthroughs, inspection of relevant control documentation, and the testing of controls as follows:

- Internal Audit performed a full population test comparing MPD municipal and traffic citations with Municipal Court cases. Internal Audit identified citations that were sent by MPD that were not received by Municipal Court.
- Internal Audit identified days in the scope period with the most failed transmissions. Internal Audit followed up with Municipal Court and MPD to gain explanations for the days with increased missing citations.
- Internal Audit met with MPD's Court Administration Supervisor and Database Analyst to discuss citations not received and the citation process.

Compliance Statement

The audit was conducted 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.

II. Organization and Fiscal Impact

Municipal Court impartially adjudicates ordinance violation cases. During the period of 5/1/2021 through 12/31/2022, MPD issued 83,261 traffic citations, and 7,031 municipal citations. The average fine per traffic citation from 1/1/2020 through 4/30/2021 was \$130.66. The average fine per municipal citation from 1/1/2020 through 4/30/2021 was \$237.33.

III. Audit Conclusions and Recommendations

Monitoring controls are not adequately designed to ensure that MPD-originated citations are received by Municipal Court. The monitoring controls have improved since the previous audit and are progressively being adopted. The previous audit had a failed transmission rate of 12.6% of traffic citations compared to an improved .53% failed transmission rate for the follow-up. The previous audit had a failed transmission rate of 7.3% of municipal citations compared to an improved .57% failed transmission rate for the follow-up.

Traffic and Municipal Citations Not Received by Municipal Court

Citations intended to be sent by MPD were not received by Municipal Court due to technical issues. Monitoring controls are not adequately designed to detect transmission issues. The results compared to the previous audit have significantly improved.

Traffic Citations

Chart 1 and Chart 2 below shows the monthly number of traffic citations intended to be sent by MPD that were not received by Municipal Court. 445 traffic citations on MPD report as sent, but not on Municipal Court report as received from 5/1/2021 through 12/31/2022. In comparison, 7,820 traffic citations on MPD report as sent, but not on Municipal Court report as received from 1/1/2020 through 4/30/2021.

MPD has up to two years from violation date to reissue the citation. Chart 1 shows the citation date by month through 2022 for the traffic citations intended to be sent by MPD that were not received by Municipal Court.

Chart 1

Traffic Citations Not Received By Month

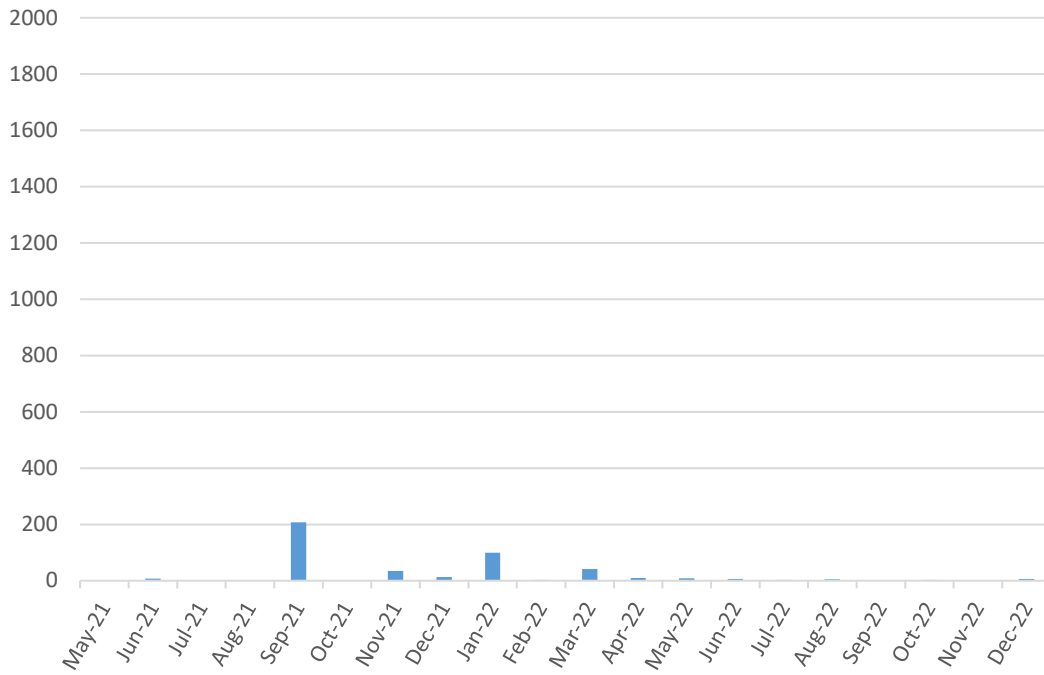
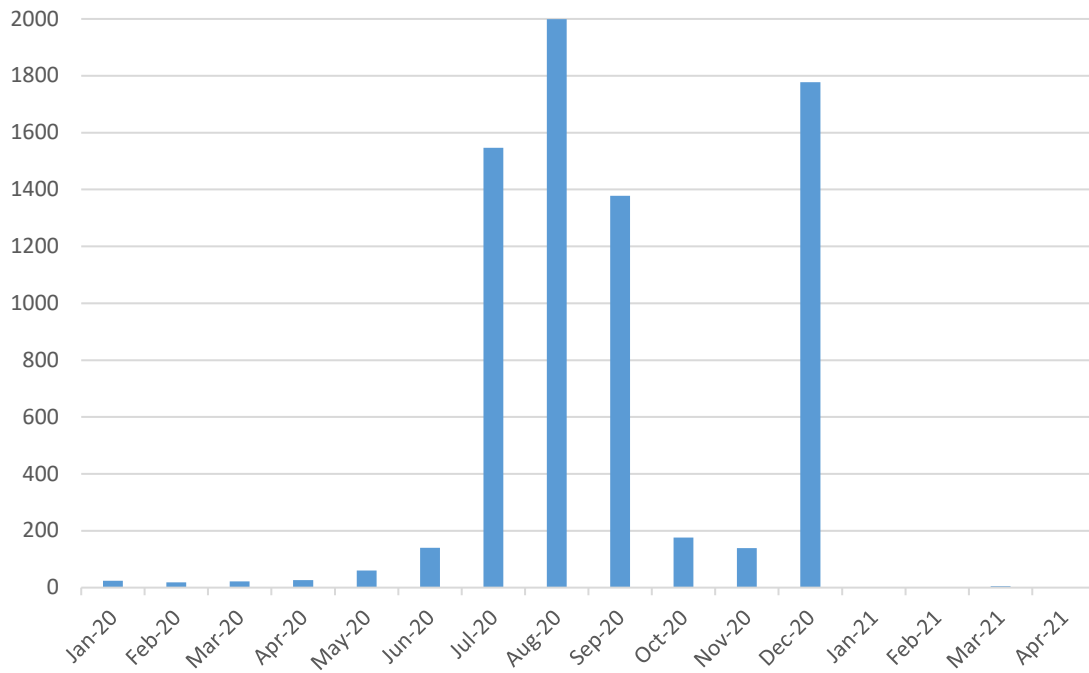


Chart 2

Traffic Citations Not Received By Month



Municipal Citations

Chart 3 shows the municipal citations by date for the 40 citations intended to be sent by MPD that were not received by Municipal Court from 5/1/2021 through 12/31/2022. In comparison, Chart 4 shows the citation date by month for the 525 municipal citations intended to be sent by MPD that were not received by Municipal Court from 1/1/2020 through 4/30/2021.

Chart 3

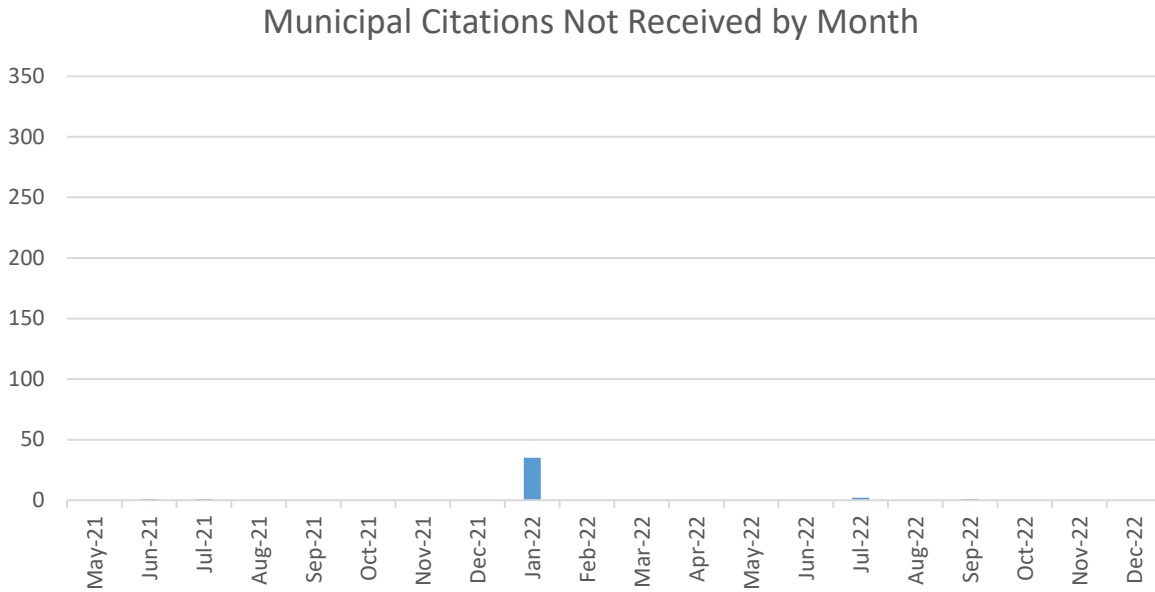
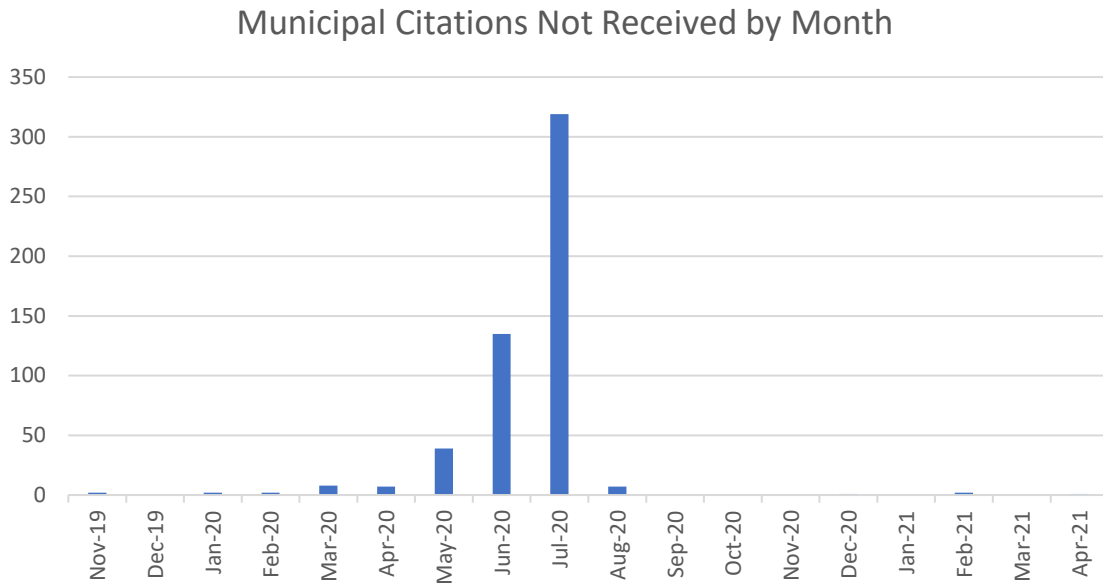


Chart 4



Finding: Municipal Court did not receive 445 traffic citations and 40 municipal citations intended to be transmitted by MPD.

Risk: Cited individuals may not be held accountable. Potential for lost citation revenue.

Risk Rating: Low

Recommendation: MPD should evaluate if they can reissue citations that were not received by Municipal Court. Additionally, MPD should continue with their process of communicating with Municipal Court on a daily basis to ensure all cases intended to be sent to Municipal Court are received.



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Jeffrey B. Norman
Chief of Police

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May 9, 2023

Mrs. Aycha Sawa
Comptroller
City of Milwaukee
Office of the Comptroller
200 E. Wells St., Room 404
Milwaukee, WI 53202

Dear Comptroller Sawa:

The Milwaukee Police Department (MPD) is in receipt of the May 2023 Audit of MPD Case Filings with Municipal Court.

A management response was requested by May 9, 2023.

The audit highlighted that the monitoring controls in place had vastly improved since the previous audit (previous audit indicated a failed transmission rate of 12.6% of traffic citations compared to the current .53%; 7.3% failed transmission rate of municipal citations compared to the current .57%). The recommendation of the audit is that MPD should evaluate for reissuance of the citations not received.

MPD Response

In February of 2023, MPD began communicating via check-ins with Municipal Court on a daily basis to ensure that all citations were received. This was not tested within this audit. As a response to the audit, MPD asserts that it will continue this practice to ensure that all traffic or other municipal citations are transmitted to municipal court.

MPD will send representation for the Finance and Personnel Committee file on this audit May 24, 2023.

Regards,



JEFFREY B. NORMAN
CHIEF OF POLICE

cc: Jeffrey J. Larson