

FOCUS



*Audit of the Fire and Police Commission
Internal Controls and Processes*

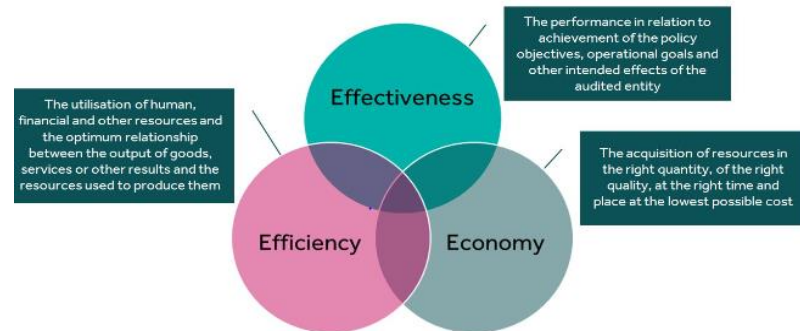
*Ronda M. Kohlheim
Inspector General*

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What is a Performance Audit

(Government Entity and Non-Profit Organizations)

- *A Performance audit evaluates the efficiency and effectiveness of government programs to determine if there are opportunities for improvement.*
- *The main objective of performance auditing is to promote constructive economical, effective and efficient governance.*
- *It contributes to accountability and transparency; and promotes accountability by assisting those charged with governance and oversight responsibilities to improve performance.*



Performance Audits

Performance audits answer questions such as:

- *Are programs achieving their intended objectives or outcomes?*
- *Are services provided efficiently and/or with equality?*
- *Are legal requirements and rules being met?*
- *Are programs using evidence-based best practices?*



Audit Description

Audit of the Fire and Police Commission Internal Controls and Processes

- *Summarizes the results of the audit of FPC internal controls and processes.*
- *Audit scope – included examining internal controls over processes administered by the FPC.*
- *The objectives of the audit were to:*
 - 1) *Evaluate the adequacy of internal controls, policies and procedures over the Fire and Police Commission's processes.*



Audit Description

Audit of the Fire and Police Commission Internal Controls and Processes

- *Audit objectives (continued):*
 - 2) *Determine whether the FPC investigates citizen complaints:*
 - *Properly, investigating complaints within its jurisdiction and closing proper conduct immediately when appropriately based on information contained in the complaint.*
 - *Thoroughly as stipulated in the FPC guidelines for investigation of citizen complaints.*



*Internal Controls:
How to Understand
and Develop*

Audit Description

Audit of the Fire and Police Commission Internal Controls and Processes

- *Audit objectives (continued):*
 - *Within the timeframe required by guidelines, policies and procedures, Wis. Stat. and Milwaukee Code of Ordinances.*
- 2) *Evaluate whether the FPC is effectively managed to achieve its mission.*



Audit Description

Audit of the Fire and Police Commission Internal Controls and Processes

- *Audit Methodology (page 3 of report):*
 - *Reviewed internal policies, procedures and guidelines.*
 - *Assessed compliance with s. 62.50, Wis. Stat., and Chapter 314 of the Milwaukee Code of Ordinances.*
 - *Determined whether the FPC investigated citizen complaints within its jurisdiction properly and adequately based on information contained in the complaint, as stipulated in the guidelines and within the required timeframe.*



Audit Description

Audit of the Fire and Police Commission Internal Controls and Processes

- *Audit Methodology (continued):*
 - *Reviewed internal controls and processes for recruiting, testing and hiring MFD and MPD vacancies.*
 - *Assessed compliance with the American Civil Liberties Union (ACLU) Settlement Agreement (as it related to citizen complaint investigations).*
 - *Evaluated the organizational structure and development of the FPC.*



Audit Recommendations & Observation

Audit of the Fire and Police Commission Internal Controls and Processes

The audit report identifies:

- *Thirteen (13) recommendations*
- *One (1) observation (no response from management is required)*

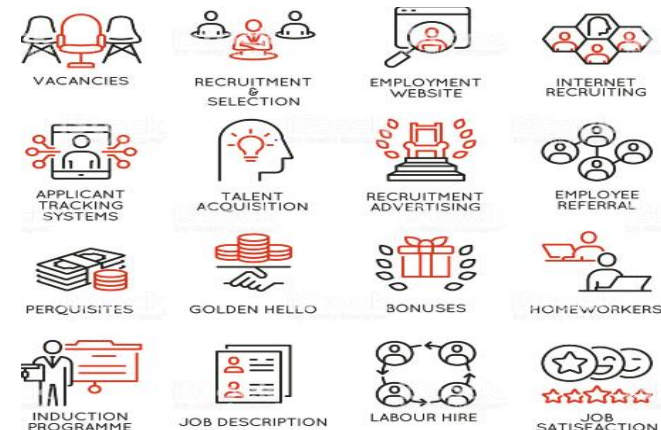
At the conclusion of the audit, findings and proposed recommendations were discussed with management and subsequently management action plans were developed to explain how the agreed recommendations would be implemented (this is communicated in the Management Response Letter attached to the audit report).



Audit Recommendations & Observation

Recruitment, Hiring and Testing Controls

1. Collaborate with vendors to ensure scoring methodology and testing examination components comply with hiring prerequisites for fire and police positions.
2. Develop and document a detailed, well-defined pre-employment process to ensure medical examinations, psychological evaluations and drug tests comply with applicable federal and state rules and regulations.



Audit Recommendations & Observation

Recruitment, Hiring and Testing Controls

3. *Revise, implement and document well-defined, comprehensive policies and procedures for recruiting, testing and hiring processes.*
4. *Streamline recruiting, testing and hiring activities to ensure a strong, effective and efficient process.*



Audit Recommendations & Observation

Citizen Complaint Investigation Controls

5. *Develop, implement and document comprehensive, well-defined policies and procedures governing citizen complaint investigations.*
6. *Identify and establish an MOU, LOU or other agreement with community organizations to disseminate information, and/or provide guidance regarding filing a citizen complaint.*



Audit Recommendations & Observation

Citizen Complaint Investigation Controls

7. *The Commission, executive director and investigation staff should work together to revise the rules, guidelines, and other applicable material to be consistent with the provisions set forth in the settlement between the City and the American Civil Liberties Union in the case Collins, et al. v. the City of Milwaukee, et al.*



Audit Recommendations & Observation

Organizational Structure & Development

8. *Develop and implement an internal control system to help staff adapt to a shifting environment, evolving demands, changing risks and new priorities.*
9. *Require the attainment of professional development, training and related continuing education for critical functions.*
10. *Develop and implement access controls over physical files, systems, applications and databases.*



Audit Recommendations & Observation

Organizational Structure & Development

11. *Develop and implement a policy and procedure regarding City-issued cell phone and mobile device management and utilization.*
12. *Develop and implement a standard “Business Needs Evaluation Approval” and “Deactivation Form”.*
13. *Develop and implement documented, comprehensive internal controls and processes to comply with city-wide purchasing policies, procedures and applicable rules and regulations.*



Audit Recommendations & Observation

Organizational Structure & Development

Observation 1:

The Council and the Mayor should collaborate to address structural issues regarding the Fire and Police Commissioner’s lack of authority and oversight over the executive director and staff.



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*Thank you for listening.
Any questions?*

