

BOARD OF PEACE OFFICER STANDARDS AND TRAINING
FINANCIAL AUDIT
FOR THE YEAR ENDED JUNE 30, 1990

DECEMBER 1990

Financial Audit Division
Office of the Legislative Auditor
State of Minnesota

91-2

BOARD OF PEACE OFFICER STANDARDS AND TRAINING

FINANCIAL AUDIT FOR THE YEAR ENDED JUNE 30, 1990

Public Release Date: December 21, 1990

No. 91-2

OBJECTIVES:

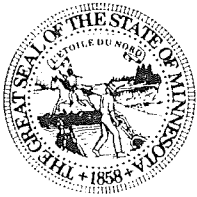
- EVALUATE INTERNAL CONTROL STRUCTURE: Grants, licensing and examination receipts, and gift receipts.
- TEST COMPLIANCE WITH CERTAIN FINANCE-RELATED LEGAL PROVISIONS.

CONCLUSIONS:

We found the internal control structure to be effective.

We found no departures from finance-related legal provisions.

Contact the Financial Audit Division for additional information.
(612) 296-1730



STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

VETERANS SERVICE BUILDING, ST. PAUL, MN 55155 • 612/296-4708

JAMES R. NOBLES, LEGISLATIVE AUDITOR

Senator John E. Brandl, Chairman
Legislative Audit Commission

Members of the Legislative Audit Commission

Eli Miletich, Chairman
Board of Peace Officer Standards and Training

Members of the Peace Officer Standards and Training Board

William Carter III, Executive Director
Board of Peace Officer Standards and Training

Audit Scope

We have conducted a financial related audit of the Board of Peace Officer Standards and Training for the year ended June 30, 1990. Our audit was limited to only that portion of the State of Minnesota financial activities attributable to the transactions of the Board of Peace Officer Standards and Training. We have also made a study and evaluation of the internal control structure of the Board of Peace Officer Standards and Training in effect during June 1990.

The board was established in 1978 to license peace officers in Minnesota, determine selection standards, and standards of professional conduct. During fiscal year 1990, the board collected about \$61,000 in license fees and service charges. Under William Carter III, Executive Director, the board also regulates training and educational requirements for peace officers. Additionally, the board provides information on statewide hiring standards, training programs, and legislative changes affecting the law enforcement community.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial activities attributable to the transactions of the Board of Peace Officer Standards and Training are free of material misstatements.

As part of our study and evaluation of the internal control structure, we performed tests of the Board of Peace Officer Standards and Training's compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.


Management Responsibilities

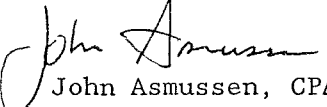
The management of the Board of Peace Officer Standards and Training is responsible for establishing and maintaining an internal control structure. This responsibility includes compliance with applicable laws and

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The results of our tests indicate that, with respect to the items tested, the Board of Peace Officer Standards and Training complied, in all material respects, with the provisions referred to in the scope paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Board of Peace Officer Standards and Training had not complied, in all material respects, with those provisions.

This report is intended for the information of the Legislative Audit Commission and management of the Peace Officers Standards and Training Board. This restriction is not intended to limit the distribution of this report, which was released as a public document on December 21.


James R. Nobles
Legislative Auditor


John Asmussen, CPA
Deputy Legislative Auditor

END OF FIELDWORK: September 7, 1990

REPORT SIGNED ON: December 14, 1990