

**PEACE OFFICER STANDARDS AND TRAINING BOARD**

**FINANCIAL AUDIT**

**FOR THE THREE YEARS ENDED JUNE 30, 1993**

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**JUNE 1994**

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**Financial Audit Division  
Office of the Legislative Auditor  
State of Minnesota**

**94-31**



# PEACE OFFICER STANDARDS AND TRAINING BOARD

## FINANCIAL AUDIT FOR THE THREE YEARS ENDED JUNE 30, 1993

Public Release Date: June 17, 1994

No. 94-31

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### OBJECTIVES:

- **EVALUATE INTERNAL CONTROL STRUCTURE:** payroll; grants; contracts; license fees; and fixed assets.
- **TEST COMPLIANCE WITH CERTAIN FINANCE-RELATED LEGAL PROVISIONS.**
- **SCOPE LIMITATION:** The documents supporting the grant award calculations and payments for fiscal year 1991 were not located. We were unable to determine whether the allocation process and calculations were made properly.

### CONCLUSIONS:

We found five areas where the internal control structure needed improvement:

- The board did not have an effective internal control structure and, as a result, maintained unorganized and incomplete financial records.
- The board needs to make grant payments in a timely manner.
- Controls over license fee receipts need improvement.
- The board needs to improve monitoring contract payments.
- The board needs to control fixed assets.

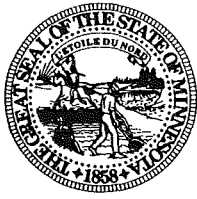
We reported on two areas where the board had not complied with finance-related legal provisions:

- The board overpaid one local unit of government when it calculated the education reimbursement grant payments.
- Partial contract payments for five contracts exceeded the contract terms.

Pursuant to Minn. Stat. Section 3.975, this report is being referred to the Attorney General for resolution.

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





STATE OF MINNESOTA

**OFFICE OF THE LEGISLATIVE AUDITOR**

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JAMES R. NOBLES, LEGISLATIVE AUDITOR

Senator Phil Riveness, Chair  
Legislative Audit Commission

Members of the Legislative Audit Commission

Dr. Ray Cummings, Executive Secretary  
Peace Officer Standards and Training Board

Members of the Peace Officer Standards and Training Board

## **Audit Scope**

We have completed a financial related audit of the Peace Officer Standards and Training Board for the three year period ending June 30, 1993 as outlined below, and as further discussed in the Introduction. We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we consider the internal control structure in order to plan our audit, and that we perform tests of the department's compliance with certain material provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on the internal control structure or on overall compliance with finance-related legal provisions.

For purposes of this report, we have classified the significant internal control structure policies and procedures into the following categories:

- Payroll
- Grants
- Contracts
- License Fees
- Fixed Assets

For the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

## **Scope Limitation**

The audit scope of the Peace Officer Standards and Training Board did not include grant payments made for fiscal year 1991. The documents supporting the grant award calculations and payments were not located. This is further discussed in finding 1. We were able to satisfy ourselves that legitimate grantees received payments. However, we were unable to determine whether the allocation process and calculations were made properly.

## **Management Responsibilities**

Management of the Peace Officer Standards and Training Board is responsible for establishing and maintaining the internal control structure. This responsibility includes compliance with applicable laws, regulations, contracts, and grants. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- assets are safeguarded against loss from unauthorized use or disposition;
- transactions are executed in accordance with applicable legal and regulatory provisions, as well as management's authorization; and
- transactions are recorded properly on the statewide accounting system in accordance with Department of Finance policies and procedures.

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the internal control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

## **Conclusions**

Our audit disclosed the conditions discussed in findings 1 through 5 involving the internal control structure of the Peace Officer Standards and Training Board. We consider these conditions to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial activities being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions

Senator Phil Riveness, Chair  
Members of the Legislative Audit Commission  
Dr. Ray Cummings, Executive Secretary  
Members of the Peace Officer Standards and Training Board  
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and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described in finding 1 is a material weakness.

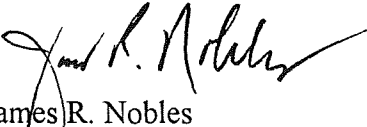
The results of our tests of compliance indicate that, except for the issues discussed in findings 2 and 4 with respect to the items tested, the Peace Officer Standards and Training Board complied, in all material respects, with the provisions referred to in the audit scope paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the Peace Officer Standards and Training Board had not complied, in all material respects, with those provisions.

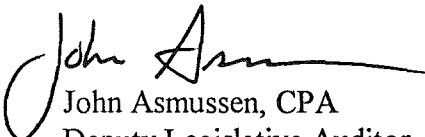
We also noted other matters involving the internal control structure and its operation and/or compliance that we reported to the management of the Peace Officer Standards and Training Board at the exit conference held on (date).

Pursuant to Minn. Stat. Section 3.975, this report shall be referred to the Attorney General's Office. Findings 2 and 4 discuss the reasons for the referral. Minn. Stat. Section 3.975 requires us to report such instances to the Attorney General and the Legislative Audit Commission.

This report is intended for the information of the Legislative Audit Commission and management of the Peace Officer Standards and Training Board. This restriction is not intended to limit the distribution of this report, which was released as a public document on June 17, 1994.

We thank the Peace Officer Standards and Training Board staff for their cooperation during this audit.

  
James R. Nobles  
Legislative Auditor

  
John Asmussen, CPA  
Deputy Legislative Auditor

End of Fieldwork: March 28, 1994

Report Signed On: June 10, 1994





# Peace Officer Standards and Training Board

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### Audit Participation

The following members of the Office of the Legislative Auditor prepared this report:

John Asmussen, CPA	Deputy Legislative Auditor
Margaret Jenniges, CPA	Audit Manager
Karen Klein, CPA	Auditor-in-Charge
Mark Mathison	Auditor

### Exit Conference

The findings and recommendations in this report were discussed with the following staff from the Peace Officer Standards and Training Board at the exit conference held on May 12, 1994:

Dr. Ray Cummings	Executive Secretary
George Wetzel	Peace Officer Standards and Training Board
Dan Boytim	Department of Public Safety
Renee Timmers	Department of Public Safety



# Peace Officer Standards and Training Board

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## Introduction

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The Peace Officer Standards and Training Board was established in 1978. The board is comprised of 14 members appointed by the Governor and the superintendent of the Bureau of Criminal Apprehension. All but four members have law enforcement experience. The board operates under Minn. Stat. Sections 626.84 to 626.863. The board is responsible for:

- licensing peace officers in Minnesota;
- determining selection standards;
- determining standards of professional conduct;
- regulating training and educational requirements for peace officers; and
- investigating allegations of professional misconduct.

William Carter III was the executive director during the scope of the audit. In January of 1994, the board hired Dr. Ray Cummings as the new executive director.

Table 1 shows the appropriations, cancellations, and carry forward amounts for the three years ending June 30, 1993.

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**Table 1**  
**Appropriations, Cancellations, and Carry Forward Amounts**  
**For the Three Years Ended June 30, 1993**

	<u>1991</u>	<u>1992</u>	<u>1993</u>
Appropriations	\$3,564,878	\$3,483,000	\$4,151,000
Cancellations/reductions	(4,071)	(163,193)	0
Carried Forward	<u>0</u>	<u>0</u>	<u>(22,847)</u>
Net Appropriation Available	<u>\$3,560,807</u>	<u>\$3,319,807</u>	<u>\$4,128,153</u>

Sources: 1989 to 1992 Appropriation Laws  
Statewide Accounting System Appropriation Balances Within Fund Report as of September 5, 1992 and February 28, 1994.

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## Peace Officer Standards and Training Board

Table 2 shows the board's revenue and expenditures for the three fiscal years ending June 1993.

Table 2 Revenues and Expenditures For the Three Fiscal Years Ending June 30, 1993			
	<u>1991</u>	<u>1992</u>	<u>1993</u>
<u>Revenue:</u>			
License Receipts	\$ 53,160	\$ 45,125	\$ 47,325
Federal Grant - DPS	23,602	32,673	51,627
Other Receipts	<u>32,560</u>	<u>33,724</u>	<u>32,828</u>
Total Revenue	<u>\$ 109,322</u>	<u>\$ 111,522</u>	<u>\$ 131,780</u>
<u>Expenditures:</u>			
Payroll	\$ 416,878	\$ 447,498	\$ 455,254
Consultant services	2,000	0	0
Professional services	17,626	40,790	57,748
Purchased services	715	2,744	2,319
Capital equipment	9,816	3,256	0
Grants	3,044,000	2,783,500	3,143,250
Other expenditures	<u>88,001</u>	<u>80,267</u>	<u>530,974</u>
Total Expenditures	<u>\$3,579,036</u>	<u>\$3,358,055</u>	<u>\$4,189,545</u>

NOTE: License and testing revenue are deposited to the General Fund. This revenue does not increase the Board's appropriation.

Sources: Statewide Accounting System Estimated/Actual Receipts Reports as of August 31, 1991, September 5, 1992, and September 3, 1993. Statewide Accounting Managers Financial Reports as of August 31, 1991, September 5, 1992, and September 3, 1993.

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## Current Findings and Recommendations

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**1. The board did not have an effective internal control structure and, as a result, maintained unorganized and incomplete financial records.**

The board does not have an adequate internal control structure. The internal control structure is the policies and procedures established to provide reasonable assurance that the board's objectives will be achieved. A component of an internal control structure is control environment. The control environment reflects the overall attitude, awareness, and actions of the board. Office staff were uncertain of their respective job duties and responsibilities. We found a general lack of control process and procedures. As a result, financial records were often missing or unorganized.

We were unable to verify certain financial transactions due to missing financial records. The fiscal year 1991 grant award calculations and payments could not be located. The fiscal year 1993 school of law enforcement requests for payment could not be located. Also, the fiscal years 1991 through 1993 reconciliations of mail listings to deposits were missing.

The board had a high turnover of staff. During fiscal years 1993 and 1994, five of the eleven staff left the board's employment. When staff resigned, job responsibilities and processes were not communicated to replacement staff. This resulted in lack of knowledge and documentation of the processes. When documentation was located, in many cases, it was unorganized. In some areas, staff did not have a filing system. It was often difficult to retrieve documents.

### *Recommendations*

- *The board should establish an appropriate organizational structure to carry out its administrative duties. The structure should delineate respective staff duties, ensure an adequate separation of critical financial responsibilities, and provide back-up support.*
- *The board should develop and maintain an adequate system to organize its financial records.*

**2. The board needs to improve controls over grants.**

The board needs to improve controls over grants in two areas. First, the board does not make the grant payments in a timely manner. Second, the board overpaid one local unit of government when it calculated the education reimbursement grant payments.

During fiscal years 1991 through 1993 the board did not make the grant payments in a timely manner. The board made fiscal year 1992 payments of \$2,778,000 in December of 1992. Fiscal year 1993 payments of \$3,154,000 were made in December of 1993. The local units of

## Peace Officer Standards and Training Board

government are reimbursed for training costs incurred during the fiscal year ending June 30. The board sends out the applications in July with a 60-day due date. Using this timetable, the earliest the board would issue payments is early September. This timetable ties up the majority of the board's budget until the end of the fiscal year.

The board should review the award process and consider amending the rules. In order to improve timeliness of the payments, the board could consider sending the applications out in early June and have a 30-day turnaround period. Another possibility the board could consider is changing the reporting period to a calendar year and process the payments in March.

The board made one minor overpayment to one local unit of government of \$335 for fiscal year 1993. The board awards grants to local units of government as reimbursement for peace officer continuing education. The board reimbursed one local unit of government that did not incur any training costs. The board should seek reimbursement of this overpayment.

### *Recommendations*

- *The board should review and revise the current grant award process so that payments are made in a timely manner.*
- *The board should work with the Attorney General's Office to resolve the overpayments.*

### **3. Controls over license fee receipts need improvement.**

The board does not ensure the completeness of its receipts deposited. The board staff reconcile incoming receipts to deposit records and to deposits recorded on the Statewide Accounting System. However, the board does not reconcile licenses issued to license fees deposited. Because the board does not limit access to its license data base, a license could be issued without the receipt being deposited.

Adequate internal controls should be present to ensure that licenses are issued only if sufficient fees are paid and deposited. Board staff should reconcile the licenses issued to receipts collected annually.

### *Recommendations*

- *The board should implement a process to reconcile fees received to the number of licenses issued.*
- *The board should limit access to its data base system by establishing password security.*

## Peace Officer Standards and Training Board

### 4. The board needs to improve monitoring contract payments.

We identified five contracts in which partial contract payments exceeded the contract terms. The board contracted with training institutions to provide training courses at various locations throughout the state. The contracts specified a maximum amount reimbursed per course location. The contract terms ranged from \$250 to \$3,500 per location, with a limit on the number of training locations. The board issued payments for 12 training courses which exceeded these contract limits. The total amount paid in excess of the contract term was about \$3,700. The board withheld payment to one contractor whose invoice exceeded the contract limits. However, the board paid five contractors in which partial contract payments exceeded the contract limits. The board did not amend the contracts to reflect these changes.

The board should compare invoices to contract limits before making payments. Adequate notice and support should be required before any amendments are made to the contract limits. The board should consult with the Attorney General to resolve the contract overpayments.

#### *Recommendations*

- *The board should monitor contract terms and amend contracts, as necessary.*
- *The board should work with the Attorney General to resolve the contract overpayments.*

### 5. The board needs to improve controls over fixed assets.

The board does not monitor or control fixed assets. The following are problems we encountered during our review:

- We were unable to locate the following seven items on the fixed asset list:

<u>Item</u>	<u>Purchase Date</u>	<u>Original Purchase Amount</u>
File Cabinet	3/1/71	862
Computer UPS Unit	4/1/73	\$ 510
Typewriter IMB Select Electric	11/11/78	612
Filing Equipment	8/1/79	962
Barister Equipment	4/1/85	3,150
Copier	10/1/87	4,611
Storage Equipment	5/1/88	732

- A computer on the fixed asset list did not have a sticker attached.
- The following is a list of four fixed assets costing over \$500 that were not on the fixed asset list:

## Peace Officer Standards and Training Board

- IBM color monitor and key board;
- IBM monitor and key board;
- Amdek IBM computer; and
- Ameridata server.

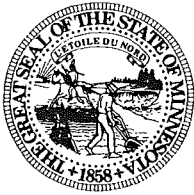
Department of Finance policy states that the fixed asset list should contain assets costing over \$500. These assets need a sequenced numbered sticker attached. Currently, the board does not have any staff responsible for controlling and monitoring fixed assets. The board did not have a fixed asset list on file. In addition, the board did not know the last time a physical inventory of fixed assets was taken.

The board staff does not keep a record of staff's personal items used at the board. According to the Department of Administration's Fixed Asset Manual, agencies should keep a list of staff's personal items to protect the State against claims for injury, damage or loss incurred in connection with the voluntary use of an employee's personal property.

### *Recommendations*

- *The board should periodically take a physical inventory of fixed assets.*
- *Fixed assets costing over \$500 should have a sequenced numbered sticker attached.*
- *The fixed asset list should contain fixed assets costing \$500 or more.*
- *The board staff should keep a record of staff's personal assets used at the board office.*





# Minnesota Board of Peace Officer Standards and Training

1600 University Avenue  
Suite 200  
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(612) 643-3060  
TDD (612) 297-2100

June 6, 1994

Mr. James R. Nobles, Legislative Auditor  
State of Minnesota  
Office of the Legislative Auditor  
Centennial Building  
St. Paul, MN 55155

Dear Mr. Nobles:

The purpose of this letter is to comply with your request for a formal written response to your Office's preliminary audit report on this agency's financial operations.

## Introductory Comments

I understand that the audit scope covers State of Minnesota fiscal years 1991, 1992, and 1993. I also understand that the audit focuses on the following internal control structure categories: payroll, grants, contracts, license fees, and fixed assets. I regret the scope limitation noted in the preliminary report. I do not see a way at this time to rectify that limitation. The executive secretary and the professional staff person responsible for those FY1991 data are no longer employed by this agency. Efforts by your auditors and my staff have failed to locate the data and I believe it was inadvertently destroyed.

## Comments On Findings And Recommendations

**Finding #1---**The first and most serious finding states that the POST Board did not have an effective internal control structure and, as a result, maintained unorganized and incomplete financial records. As the agency's new executive secretary, I became painfully aware of this deficiency during the audit process. The Board had begun to be aware of some of these deficiencies during the latter part of FY1993 and the beginning of FY1994. During the interim executive secretary's term and with my term as the agency's new executive secretary, problems with the internal control structure became very apparent to agency staff as well as Board members. Responsibility for this structure's design, implementation, and monitoring lies with the Board and the executive secretary. To date, the Board has approved an office restructuring plan. This plan was presented to the Board on January 28, 1994. The heart of the plan is a new organizational structure that includes an executive secretary, a deputy director, and four line managers. The deputy director insures the day-to-day internal control needed in an agency of this sort where the executive secretary is often required to be out of the office for

long periods of time. The four line managers are responsible for the agency's main functions: licensing and testing, standards development and compliance, basic peace officer education, and peace officer continued education. The agency's financial management duties are covered by the executive secretary and the deputy director. Their responsibility to keep the Board more informed on financial matters has also been improved through such procedural changes as mandatory financial reporting at Board meetings. This was not always done in the past.

Payroll procedures have been changed already to insure that time sheets are not submitted until the last day of the pay period and to insure that the payroll roster is not filled out until all time sheets are signed, submitted and checked by the payroll clerk and the executive secretary or the deputy director. Leave slips must be filled out completely, including the required signatures, and submitted in advance of leave taken.

**Finding #2---**This finding states that the Board needs to improve controls over grants. One of the agency's most challenging responsibilities is the annual reimbursement to higher education institutions and local law enforcement agencies. The reimbursement to local agencies is particularly difficult because data are not collected until the fiscal year is over. Payments must then be rushed to meet fiscal year closing deadlines. The agency has not done well in this regard for the past few years. This year's (FY1994) process will be very demanding.

Reimbursement applications will be sent to local agencies by July 1, 1994. Agencies will have until July 31, 1994 to return the applications. This will be very demanding for many agencies. The POST Board agency must have reimbursement data to the Department of Public Safety and the Department of Finance by the middle of August, so that payments can be encumbered by August 31st. The agency has not been able to meet such a schedule in the past, but it will deploy its resources this summer in order to make the new schedule.

Under the direct supervision of the executive secretary and the deputy director, a functional area coordinator will head a reimbursement grant team. The agency staff on the team will insure the success of this year's very demanding reimbursement grant process.

Agency staff will study the feasibility of your recommendation for a new reimbursement cycle beginning next biennium. The executive secretary will report the study's results at the Board's November meeting. The idea seems to have some real merit for improving one of the agency's biggest annual challenges.

The Board through its staff will work with local agencies which received reimbursement grant overpayments and, if necessary, the State Attorney General's Office to recover or adjust for the overpayments. These matters will be resolved by the executive secretary during this year's reimbursement process and should be resolved by the Board's November meeting.

**Finding #3**---This finding states that the Board's controls over license fee receipts need improvement. License and testing fees are collected by agency staff. This collection procedure has already been changed to insure proper internal control. A clerk opens the mail containing fee payments. These payments are immediately recorded on a computerized fee payment register. The payments are given to the license and testing coordinator who checks them for accuracy and reconciles them with the computer registry. He then deposits them in a nearby bank for the State Treasurer. This new process keeps to a minimum the number of persons handling the payments and provides a proper check-and-balance process for such handling. Occasionally, fees are paid in cash at the office. A better method for handling such cash is being designed now. It will be installed as soon as possible.

The Board will try to acquire a new, more modern office automation system as soon as possible. This new system will bring to the office a more sophisticated and secure licensing database. Proper procedures will be installed along with the new automated system to insure limited access to the database. Licenses issued and license fees paid data will be reconciled routinely after each renewal cycle beginning this year.

**Finding #4**---This finding states that the Board needs to improve contract payments monitoring. Grant and contract administration is the responsibility of the executive secretary and the deputy director. A specific grant and contract administrative policy and procedure will be developed during the first half of FY1995. It will be presented to the Board for final approval in January, 1995. The policy will include such items as Board approval to seek and accept grants/contracts, regular reporting to the Board of grant and/or contract progress, and agency responsibilities for grant and/or contract financial management and reporting requirements.

Past contract overpayments will be discussed with the Department of Public Safety and the federal government, if necessary, to resolve those overpayments to everyone's satisfaction. These discussions, in fact, are already taking place (See Attachments). The executive secretary will be responsible on behalf of the Board to seek resolution of these overpayment problems. A report will be given to the Board at its September meeting on progress made to that date. Final resolution or the process to attain final resolution should be completed by the Board's November meeting. If necessary, the Board through the executive secretary will work with the State Attorney General's Office to resolve these contract overpayments.

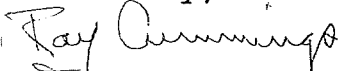
Finding #5---This finding states that the Board needs to improve controls over fixed assets. Under the supervision of the deputy director, the purchasing clerk is responsible for proper identification of fixed assets. A process will be started in early fiscal year 1995 to insure proper tracking of state-owned and privately-owned fixed assets used in the agency. The executive secretary will be responsible for the design, implementation, and monitoring of this new fixed asset inventory system. The agency will perform an annual inventory of fixed assets during the fourth quarter of each fiscal year beginning in FY1995.

Concluding Comments

On behalf of the Board and the agency staff, I must commend your office, especially Ms. Karen Klein and Mr. Mark Mathison, for the excellent work done on this audit. Despite what were at times difficult working conditions and a dearth of auditable data, your staff completed their work excellently and with a minimum of disruption to the office. I tried to be as accomodating as possible in terms of work space and staff availability. It did not always work out as I would have wanted, but your field staff handled the working conditions very well.

I will be as available as I can be for any questions you or your staff may have as they put together the final report. I will be leaving the position of executive secretary to the POST Board effective June 14, 1994. Until that time, however, I will be at your service concerning this audit report.

Sincerely,



Ray Cummings, Ph.D., Executive Secretary  
Minnesota Board of Peace Officer Standards And Training

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STATE OF MINNESOTA  
DEPARTMENT OF PUBLIC SAFETY

May 25, 1994

Ray Cummings  
Minnesota Board of Peace Officer Standards and Training  
1600 University Avenue  
Spruce Tree Centre, Suite 200  
St. Paul, MN 55104-3825

Dear Mr. Cummings:

It has come to my attention that you have found apparent discrepancies in certain payments made under training contracts issued by the POST Board. These training contracts (which involved the State Patrol, Hibbing Technical College, and Alexandria Technical College) were actually subcontracts issued by the POST Board under the authority of grant agreements between the Office of Traffic Safety and the POST Board. The grant agreements were supported by funds received from the National Highway Traffic Safety Administration (NHTSA); in Minnesota, NHTSA funds are administered by the Office of Traffic Safety.

It is our opinion that the variances noted in the audit report do not represent material problems that would require a repayment of funds to NHTSA. I believe that the discrepancies arise from language in the sub-contracts which may have been overly-restrictive in light of the original intention of our grant agreements with the POST Board.

In every case, the total costs incurred are less than the total amount budgeted for the courses. The relatively small overruns on individual courses are easily offset by lower costs on other courses, and we are satisfied that the spirit of the original grant agreements was fulfilled.

In addition, it was not our intention to restrict the amount paid "per course location" or to limit where in Minnesota the courses could be held. Our primary concerns would have been the total amount expended in the course of the training program and whether small over-runs on one course could be offset by under-runs on another course. Again, the total cost of the training programs was lower than the amount we budgeted for the activity, and we are satisfied that the intent of the original grant agreement was met.

I hope that this clarifies the situation. Please contact me if I can be of further assistance.

Sincerely,

A handwritten signature in cursive script that reads "Thomas A. Boerner".

Thomas A. Boerner  
Director, Office of Traffic Safety

