



Internal Audit Report

LCPA Law Enforcement Operations



Report Number: 2016.09

Date: April 21, 2017



Audit of LCPA Law Enforcement Operations



Date: April 21, 2017

To: The Honorable Linda Doggett, Lee County Clerk of the Circuit Court & Comptroller

From: Tim Parks, Chief Internal Audit Officer/Inspector General

Re: Audit of LCPA Law Enforcement Operations

Dear Ms. Doggett

The Internal Audit/Inspector General Department has conducted an audit of the Lee County Port Authority Law Enforcement Operations. Melinda Pensinger, CPA, CIA, Senior Internal Auditor completed the review.

This audit activity conforms to the *International Standards for the Professional Practice of Internal Auditing (Red Book)* and the *Association of Inspectors General (AIG) Principles and Standards for Offices of Inspector General*.

The audit client's response is attached to this report. We wish to express our appreciation for the cooperation and assistance provided us by management and staff during this review.

This report will be posted to the Clerk of Courts website, www.leeclerk.org, under Internal Audit/Inspector General, Audit Reports. A link to this report has been sent to the Lee County Board of County Commissioners and appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Tim Parks, Chief Internal Audit Officer/Inspector General
Internal Audit/Inspector General Department

TJP/GK



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Executive Summary

The audit of the Law Enforcement Operations (LEO) Bureau within the Airport Police Department (APD) was included in the Lee County Port Authority's (LCPA) 2016 Annual Audit Plan. A risk assessment project was completed for all LCPA business units prior to creating the 2016 Annual Audit Plan. The LEO Bureau was ranked among the business units with the highest inherent risk factors.

The objectives of the audit included:

- Determine that essential information for adherence to policies and regulations is adequately communicated to law enforcement officers.
- Determine that records support the perception that training is adequate based on departmental policies, regulations, and best practices.
- Determine whether law enforcement officers are sufficiently aware of the purpose and benefits of departmental programs.
- Evaluate whether budgetary and spending processes are properly monitored and controlled.

Policies, procedures, regulations, training materials, and training records are maintained in electronic format in TargetSolutions. The system is available to APD personnel through various means, providing sufficient accessibility to all staff. The PSB is successful in ensuring that FDLE-mandated training and other training needs are made available to the officers. Efforts are made to achieve training at reduced or no cost when possible by collaborating with outside agencies, and by developing internal trainers.

Internal audit worked with the PSB to complete an extensive risk assessment. Due to the changing nature of law enforcement operations, we encourage the APD to ensure the risk assessment process is communicated to all personnel. Communication helps to ensure that personnel are aware of their role in making sure that the airports' objectives are achieved through the application of controls.

We evaluated performance measurement. Various monthly reports are submitted to the Chief of Police describing the activities and training that has been accomplished. Performance measurement is conducted on a continuous basis by supervisors who seek feedback from the airport community. Especially commendable is the community-oriented policing (COP) program whereby the airport "community" (LCPA employees, tenants, contractors, airlines, government agencies, etc.) is educated to keep its members safe and secure. Internal audit verified the positive contribution of the law enforcement officers and command staff through interviews with tenant and stakeholder management.



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The training budget is subjected to significant transfers to other line items during the course of each fiscal year because there were higher than normal uniform cost during the past two fiscal years.

Background

The Lee County Port Authority (LCPA) Airport Police Department (APD) was established by Resolution of the Board of County Commissioners, as authorized by Florida State Statute. The APD is directed by the Chief of Police. The agency is comprised of three Bureaus: Law Enforcement Operations (LEO), Professional Standards Bureau (PSB), and Support Services. The APD is not accredited, and is therefore not required to follow or enforce the standards of any credentialing authority.

The LEO Bureau is responsible for providing uniformed patrol coverage to Southwest Florida International Airport (RSW), Page Field (FMY), and other properties owned by the LCPA; 24 hours a day, seven days a week. Specialty sections include a Canine Unit for bomb detection and a Hazardous Device Squad (HDS).

Sworn officers are regulated by the Florida Department of Law Enforcement (FDLE). Officers respond to calls for service, perform preliminary investigation of crimes, offenses, incidents and conditions. They may arrest offenders, perform traffic-related functions, and respond to calls from TSA screening stations in compliance with Federal Aviation Administration (FAA) rules and regulations. Officers respond to both emergency and non-emergency calls for service throughout RSW and Page Field, including: passenger check-in lobbies, baggage-handling and baggage-claim areas, boarding gates, food-and-beverage and retail concessions, parking lots, air cargo facilities, aircraft maintenance hangers, etc. Officers also patrol along the airports' perimeters and respond to calls from tenants on LCPA-owned property adjacent to RSW and Page Field.

Law enforcement officers ensure that airport-wide employees and organizations comply with the provisions of the Airport Security Programs, as well as provide for the public's safety during major aircraft incidents, terminal evacuations, and other emergency situations. Providing exceptional customer service is embedded in the agency's mission.

Objective, Scope, and Methodology

The audit objectives and scope are based on a risk assessment process that was completed by the APD. The risks were quantitatively ranked based on a formula. The APD identified the controls that mitigate each identified risk. Working with the 15 highest-rated risks, we categorized the mitigating controls into four categories that resulted in the following objectives:



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- Determine that essential information for adherence to policies and regulations is adequately communicated to law enforcement officers.
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- Evaluate whether budgetary and spending processes are properly monitored and controlled.

The methodology included the following:

- Review of the risk assessment process that was completed by the APD
- Interviews with command staff, and officers from the Professional Standards Bureau, Canine, and Hazardous Device Squad to determine and verify procedures/processes
- Review of the Standards Manual for the Commission for Florida Law Enforcement Accreditation, Inc. (CFA), as an example of best practices
- Observation of policies and procedures cited as risk controls, including General Orders, Operations Instructions, Port Authority Policies, and the Florida Statutes
- Observation of training materials, records, and reports within TargetSolutions
- Interviews of law enforcement officers to assess their knowledge and understanding of the policies and regulations that govern departmental procedures
- Review of documentation/records maintained by the department, including COP flyers, EAP materials, and After Action Reports for table top exercises
- Data analysis on the original and final budgets for fiscal years 2015, 2016, and 2017 , and comparisons to actual expenditures
- Observation of reports submitted to command staff
- Attendance at a command staff meeting and a shift roll-call
- Surveys of the airport community
- Benchmarking survey of airport police departments

Observations and Recommendations

Risk Assessment

The APD worked with Internal Audit to complete a risk assessment based on objectives derived from the APD's General Orders. As described in the Methodology, the risk assessment and controls identified in that process provided the basis for the audit objectives.

We noted that the relationship between control activities (such as programs and training) and risks is not readily apparent to all personnel involved in those activities. The importance of identifying, measuring, treating, and monitoring significant risks was not effectively communicated to all personnel.



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Recommendation

We recommend the PSB consider including the risk assessment process in a General Order with sufficient detail to ensure that it includes the methodology for risk identification, risk rating and prioritization, and risk treatment. Risk assessment is a continuous process that should be updated as new risks emerge and as responses are modified. A regularly scheduled review of the risk and control matrix will help ensure its currency and usefulness.

We recommend that the risk assessment process include an objective frequency factor.

We recommend that the risk assessment process and the resulting risk and control matrix be disseminated to all personnel to educate and reinforce the importance of each of the categories of controls: policies, training, programs, and resources.

Training Budget Adjustments

Because resources constituted one of the four categories of controls, and sufficient budget was cited as a control for eleven of the highest-rated risks, we analyzed the budget for trends by comparing fiscal years 2015, 2016, and 2017. We noted that budget transfers for fiscal years 2015 and 2016 caused significant variances between the original and final amended budgets for those years. Budget transfers resulted in large decreases in budget from the original to the final versions in Seminars/Training Registration Fees and Out of County Travel, and large increases in Clothing & Wearing Apparel, Minor Equipment, Other Supplies, and other line items (see Exhibit A).

We also studied the trend in actual expenditures for training-related expenses over a longer period of time: fiscal year 2013 through 2016 (see Exhibit B). The trend shows declining expenditures on training and related line items.

Command staff for the APD and for the PSB provided a couple of explanations for the trend. The PSB has been successful in accessing training at no- or reduced-cost through cooperation with law enforcement and other agencies that require similar training. PSB has also ramped up the in-house training that is provided. These measures have allowed the LEO to meet required training for officer recertification by FDLE, and to provide effective training for risk mitigation.

Recommendation

We recommend the APD and Aviation executive management address the budget trends to ensure all required training is assessable and completed. Consider annual or multi-year training plan discussions with individual officers to ensure mutual satisfaction, and less budget variance.



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The written policy is not consistent with LCPA Finance’s instructions to use a zero-based budgeting methodology.

General Order 1/5 Fiscal & Property Management lists procedures for developing the annual budget. The steps include language that suggests the budget process should begin by considering the previous year’s needs. Discussion with command staff further supported that methodology is followed, and that the prior year total budget allotment guides the budget request. The solid lines (Original Budget) on Exhibit A also indicate a consistent trend from year to year, whereas the actual expenditures show a greater variance.

However, the Port Authority’s Finance Department instructs departments to use a zero-based budget methodology, with an emphasis on maintaining prior year service levels. We discussed the potential discrepancy with executive management and understand the difficulty in estimating budget needs, specifically for training opportunities that may be unknown at the advanced date at which the budget request must be submitted.

Recommendation

We recommend a collaborative effort between Aviation executive management, APD LEO and PSB, and Finance be undertaken to refine the budget process to meet the objectives and requirements of all parties.

We further recommend that General Order 1/5 be reviewed and updated as needed to ensure it reflects a zero-based budgeting methodology, and the process as enhanced through the above collaborative effort.

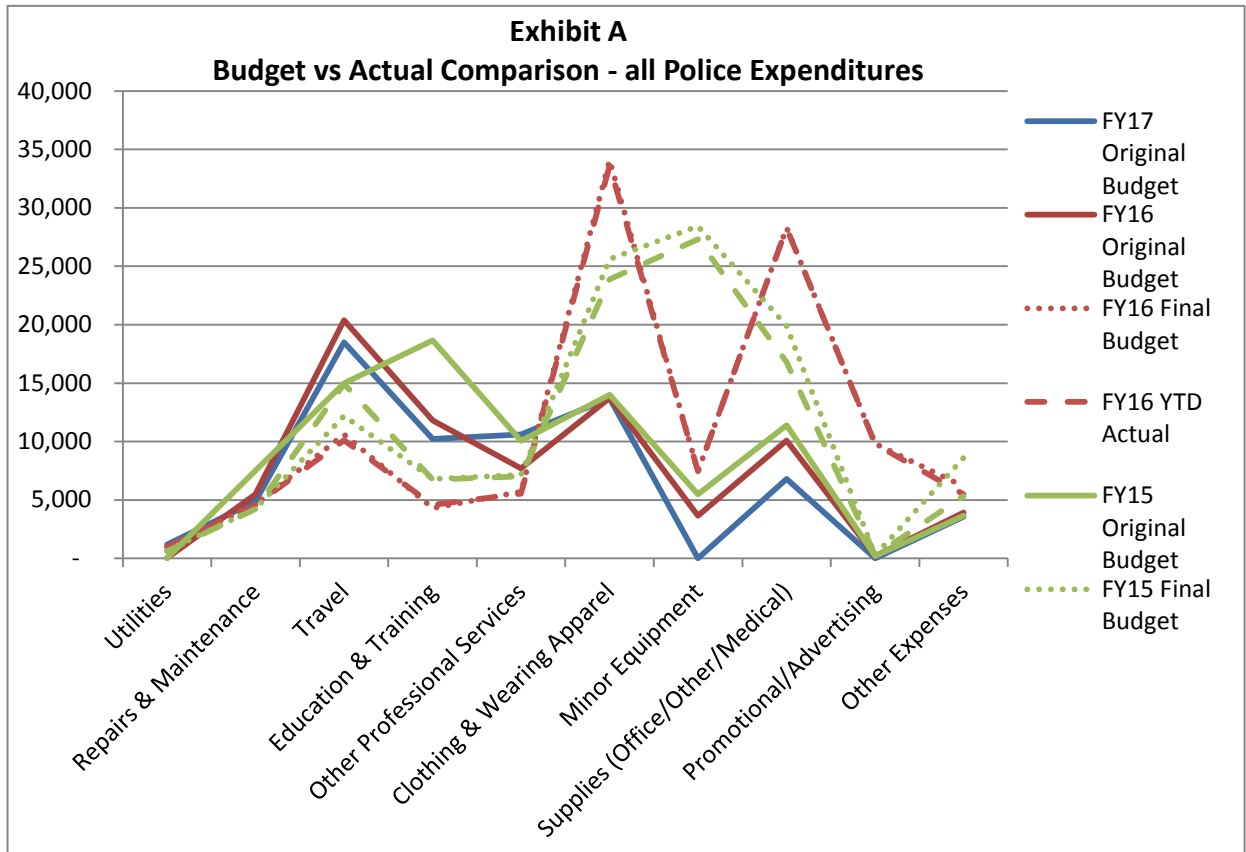
Additional Observations

We discussed additional improvements to processes with command staff and executive management during the audit. These items did not indicate significant deficiencies, but may provide tighter control. We recommend the following actions be considered:

- Restructure the TargetSolutions folders in a more intuitive fashion.
- Explore keyword search capability for complete update of the General Orders.
- Require that each General Order be reviewed on an annual basis to ensure policies in place reflect the current practice.
- Institute a manual oversight control for TargetSolutions assignment completions.
- Create and maintain a database for mutual aid agreements, to include expiration dates.
- Develop a departmental policy for record destruction that adheres to Florida Administrative Code record retention rules (“GS2”).

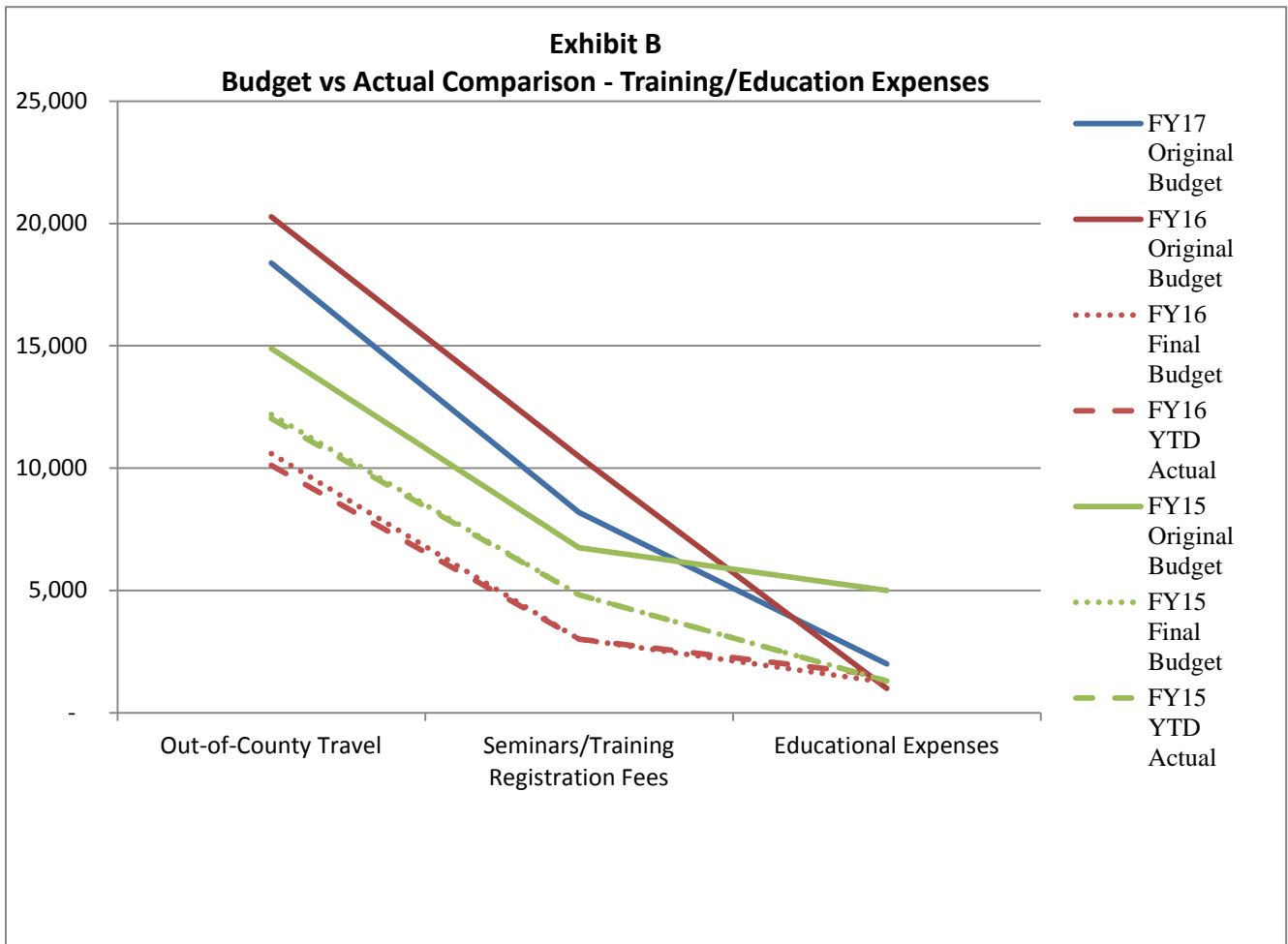


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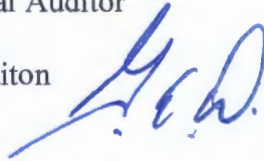
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MEMO TO: Cynthia Ralph, Internal Auditor

FROM: Gary E. Duncan, Aviaiton

DATE: April 19, 2017



SUBJECT: LCPA Law Enforcement Operations Audit

Thank you for the opportunity to review and comment on the recent Lee County Port Authority Law Enforcement Operations Audit. I found the audit to be well written and concise. I agree with your recommendations and offer the following response:

- We concur with the findings of the review and recommended actions, including the risk assessment process whereby all personnel in APD will be better educated on the process through more effective communication methods and procedures.
- As explained in our outbriefing meeting, and pointed out in the audit report, the Professional Standard's Bureau (PSB) has been successful in finding certain training programs for APD personnel at little to no cost. When they do, funds previously budgeted for those specific training programs are transferred to pay for other needs, including uniforms which have escalated in cost over the last few years. In the recently submitted 2018 budget, anticipated uniform cost escalation has been addressed. We feel an adequate budget is in place to meet the needs of the department for the next fiscal year. In addition, officer training requirements will be examined bi-annually to ensure all required training is being met.
- We agree that General Order 1/5 Fiscal & Property Management should be updated to be consistent with the LCPA's Finance objective of zero-based methodology.
- Regarding your *Additional Observations*, we agree that these are not significant deficiencies but will be reviewed to ensure tighter control.
- We plan on completing all audit recommendations by September 30, 2017.

Thank you again for the opportunity to assess your report and provide comments regarding the review of the LCPA Law Enforcement Operations.

GED

cc: Jeff Mulder, Executive Director
Ben Siegel, Administration
Dan Brophy, APD