

**Police Jail Operations Follow-Up Audit
May 2011**

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Police Jail Operations Follow-Up Audit



Office of the City Auditor
Patrice Randle, CPA
City Auditor

Project #11-05

May 6, 2011

Executive Summary

Both prior audit recommendations were fully implemented

Invoiced in accordance with contract terms

\$2,220 cost recovery

Fully Implemented

- *Contract Compliance*
 - *Vendor refund requested and received*

The City Auditor's Office has completed a follow-up audit of the Police Jail Operations Audit released in December 2010. The audit was conducted in accordance with generally accepted government auditing standards, except for peer review. 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. The audit objective was to determine the implementation status of prior audit recommendations.

The initial Police Jail Operations Audit report included two recommendations to which management concurred. Both audit recommendations related to billings associated with food provided to inmates within the Arlington Jail.

Audit follow-up results indicate that both recommendations have been fully implemented. Delivery charges are no longer billed separately to the City of Arlington. Also, the City received a refund for delivery charges that were erroneously billed.

Audit Scope and Methodology

The following methodology was used in completing the audit.

- Reviewed accounts payable records to ensure that delivery charges were not being billed separately by the vendor/paid by the City
- Observed reimbursement check copy and City financial records to verify refund received from the jail inmate food vendor

Status of Prior Audit Recommendations

Recommendation:

The Police Chief should require that Police staff no longer authorize payment for the itemized \$10 delivery charge included on invoices received from Mom's Food Products.

Management's Response:

Concur. The notice to Mom's Food Products to no longer authorize payment for the delivery charge will be sent.

Target Date: December 31, 2010

Responsibility: Elaine Victoria, Fiscal Services Coordinator

Carolyn Allen, Deputy Police Chief – Technical Services

Implementation Status:

Fully Implemented. A review of recent vendor invoices indicated that the vendor has discontinued billing the City separately for delivery charges.

Recommendation:

The Police Chief should request a \$1,020 credit from Mom's Food Products for the FY2009 delivery charge payments, and should determine the extent of overpayments made during FY2010. A credit should then be requested in the amount of the FY2010 delivery charge payments.

Management's Response:

Concur. A letter will be sent to Mom's Food Products requesting a refund for the overpayments of FY2009 as well as any additional overpayments for FY2010 and 2011. The letter will be sent with the above notice by December 31, 2010. Fiscal Services will request all refunds from Mom's by February 28, 2011.

Target Date: February 28, 2011

Responsibility: Elaine Victoria, Fiscal Services Coordinator

Carolyn Allen, Deputy Police Chief – Technical Services

Implementation Status:

Fully Implemented. The City of Arlington received a \$2,220 refund in April 2011.