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WEEK IN REVIEW:

Mon (April 3)	Tues (April 4)	Wed (April 5)	Thurs (April 6)	Fri (April 7)
12:00 PM Environment Committee, Room 280	6:00 PM “Do the Write Thing” Recognition Ceremony, Police and Fire Training Academy		12:00 PM Community Safety Committee, Room 280	8:00 AM GovPorch Kick-Off, CMGC Plaza
5:00 PM Council Workshop/ Citizens’ Forum, Room 267	6:30 PM DeArmon Rd. Complete Street Improvements Public Meeting, Prosperity Presby Church		6:30 PM S. Tryon St. Sidewalk Drop-In Meeting, The Crossings at Steele Creek	10:00 AM CMPD 175 th Recruit Class Graduation, Police and Fire Training Academy

CALENDAR DETAILS:

Monday, April 3

- 12:00 PM Environment Committee, Room 280
AGENDA: Urban forestry master plan; Solid Waste Services ordinance; Primer for FY18 budget process
- 5:00 PM Council Workshop/Citizens' Forum, Room 267
AGENDA: China trade visit overview; Opportunity Task Force; Community Letter update

Tuesday, April 4

- 6:00 PM "Do the Write Thing" Recognition Ceremony
Police & Fire Training Academy, 1770 Shopton Road
- 6:30 PM DeArmon Road Complete Street Improvements Public Meeting
Prosperity Presbyterian Church, 5533 Prosperity Church Road

Thursday, April 6

- 12:00 PM Community Safety Committee, Room 280
AGENDA: Citizens' Review Board update; CIAA referral
- 6:30 PM South Tryon Street Sidewalk Drop-In Meeting
The Crossings at Steele Creek, 13600 S. Tryon St.

Friday, April 7

- 8:00 AM GovPorch Kick-Off, CMGC Plaza
- 10:00 AM Charlotte-Mecklenburg Police Academy 175th Recruit Class Graduation
Police and Fire Training Academy, 1770 Shopton Road

April and May calendars are attached.



April-May2017.pdf

INFORMATION:

April 3 – Chamber, City to Launch TechCharlotte with a Commitment from Microsoft

Staff Resource: Tom Warshauer, Housing & Neighborhood Services, 704-336-4522,

twarshauer@charlottenc.gov

David Jessup, Jr., Housing & Neighborhood Services, 704-591-7285,

David.Jessup@charlottenc.gov

Staff from The Charlotte Chamber and City of Charlotte will hold a press conference to announce the launch of TechCharlotte, Monday, April 3, 9-9:30 a.m. at the Chamber offices located at 330 S. Tryon St. During the event, Microsoft also will present a \$50,000 check for the initiative, which is aimed at providing 16-24 year olds with technology industry experiences, education, and application. During their remarks, City and Chamber representatives will also encourage additional technology companies to commit resources to the program.

TechCharlotte will convene public, private, and nonprofit leaders in the technology industry to support the development of work-based learning and continuing education programs for youth. TechCharlotte is a part of the good paying job goal as outlined in the October 2016 Community Letter. Currently, North Carolina has more than 17,000 unfilled technology jobs with an average annual salary of \$87,000.

April 4 – “Building Community: People+Places+Partners” Speaker Series Launches

Staff Resource: Monica Carney Holmes, Planning, 704-336-8316, monica.holmes@charlottenc.gov

Nicole Storey, Housing & Neighborhood Services, 704-336-2929, nrstorey@charlottenc.gov

Council members are invited to meet with Janette Sadik-Khan, New York City’s Transportation Commissioner from 2007-2013, and author of the new book Street Fight: Handbook for an Urban Revolution.

Sadik-Khan is appearing as part of the Building Community: People + Places + Partners Speaker Series presented in collaboration with the Housing & Neighborhood Services Department, Planning Department, and Charlotte Center City Partners with support from the Knight Foundation. Building Community: People + Places + Partners is designed to educate and train neighborhood leaders and work hands-on with municipal staff and elected officials for the purpose of building better advocates for a more equitable built environment.

During her tenure as NYC’s Transportation Commissioner Janette Sadik-Khan oversaw the addition of 400 miles of new bike lanes, helped implement the nation’s largest bike-sharing system, converted 60 plazas and re-purposed 180 acres of asphalt into places for pedestrian and bike use. The schedule for April 4 is as follows:

- City Bike Tour, bicycles provided by B-Cycle
 - Departs CMGC Plaza, 3:00 – 4:00 pm

- Change the Streets, Change the World: A Talk by Former NYC Transportation Commissioner and Author Janette Sadik-Khan
 - McGlohon Theatre at Spirit Square- Reception 6:00 p.m., Presentation 6:30 – 7:30 p.m.
(RSVP at <https://streetfight.eventbrite.com>, first 300 attendees will receive a free copy of Street Fight: Handbook for an Urban Revolution)

Building Community: People+Places+Partners is expected to last through 2018. Additional speakers will be announced in the coming months.

Internal Audit Report – Vice Imprest 2016

Staff Resource: Marie Marsicano, Internal Audit, 704-336-7269, mmarsicano@charlottenc.gov

It has been the CMPD's practice for many years to request an audit of its Vice Imprest Fund prior to obtaining replenishment. During calendar year 2016, Internal Audit conducted six such reviews. The attached final report summarizes Internal Audit's efforts for the preceding year.

Conclusion and Summary Results: CMPD's Vice Imprest fund controls are working effectively. Vault cash agreed to records, transactions were properly documented, and evidence property control was verified. Supervisors have worked to reduce the late return of unused advances and expense documentation. Internal Audit are satisfied with CMPD's efforts and the level of controls in place.

The Vice Imprest Audit Report is attached.



Vice Imprest 2016
Audit Report.pdf

April

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
						1
2	12:00pm Environment Committee Mtg., Room 280 5:00pm Council Workshop/Citizens' Forum, Room 267	6:00pm "Do the Write Thing" Recognition Ceremony, Police & Fire Training Academy – 1770 Shopton Rd. 6:30pm – 8:00pm DeArmon Rd. Complete Street Improvements Public Mtg., Prosperity Presbyterian Church – 5533 Prosperity Church Rd.	5	12:00pm Community Safety Committee Mtg., Room 280 6:30pm – 7:30pm S. Tryon St. Sidewalk Drop-In Mtg., The Crossings at Steele Creek, 13600 S. Tryon St.	8:00am GovPorch Kick- Off, CMGC Plaza 10:00am CMPD 175 th Recruit Class Graduation, Police & Fire Training Academy – 1770 Shopton Rd.	8
9	2:00pm Transportation & Planning Committee Mtg., Room 280 5:00pm Council Business Mtg., Room 267	11	12:00pm HAND Committee Mtg., Room 280 1:30pm Budget Workshop, Room 267	11:30am ED Committee Business Corridor Tour	Good Friday	15
16	12:00pm Council Zoning Briefing (optional), Room 886 1:00pm Intergovernmental Relations Committee Mtg., Room 280 5:00pm Zoning Mtg., Room CH-14	18	19	12:00pm Community Safety Committee Mtg., Room 280	21	22
23	12:00pm Governance & Accountability Committee Mtg., Room 280 5:00pm Citizens' Forum/Council Business Mtg., Room 267	25	12:00pm HAND Committee Mtg., Room 280 5:30pm MTC Meeting, Room 267	12:00pm ED Committee Mtg., Room CH-14	28	29
30						

2017

May

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
	1 12:00pm Environment Committee Mtg., Room 280 5:00pm Council Workshop/Citizens' Forum, Room 267 7:00pm Budget Presentation, Council Chamber	2	3	4 12:00pm Community Safety Committee Mtg., Room 280	5	6
7	8 2:00pm Transportation & Planning Committee Mtg., Room 280 5:00pm Council Business Mtg., Room 267 5:30pm Budget Public Hearing, Council Chamber	9	10 12:00pm HAND Committee Mtg., Room 280 1:00pm Budget Adjustments, Room 267	11 12:00pm ED Committee Mtg., Room CH-14	12	13
14	15 12:00pm Council Zoning Briefing (optional), Room 886 1:00pm Intergovernmental Relations Committee Mtg., Room 280 5:00pm Zoning Mtg., Room CH-14	16	17	18 12:00pm Community Safety Committee Mtg., Room 280	19	20
21	22 12:00pm Governance & Accountability Committee Mtg., Room 280 5:00pm Citizens' Forum/Council Business Mtg., Room 267	23	24 12:00pm Budget Adjustments/Straw Votes, Room 267 5:30pm MTC Meeting, Room 267	25 12:00pm ED Committee Mtg., Room CH-14	26	27
28	29 <div style="border: 1px solid black; background-color: #cccccc; padding: 5px; text-align: center; margin: 10px auto; width: 80%;"> Memorial Day </div>	30	31			

2017



**Report of Internal Audit
Charlotte-Mecklenburg Police Department
Vice Imprest Fund 2016
March 28, 2017**

**City Auditor's Office
Gregory L. McDowell, CPA, CIA**

**Report of Internal Audit
Charlotte-Mecklenburg Police Department
Vice Imprest Fund 2016
March 28, 2017**

Purpose and Scope

Internal Audit performs periodic audits of the Charlotte-Mecklenburg Police Department (CMPD) Vice Imprest Fund. During calendar year 2016, we performed six audits and this report summarizes our results. The purpose of each audit was to verify the cash on hand and to determine whether the officers in the Vice and Narcotics Division adhered to the established policies and procedures for replenishment of funds.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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 intent of this report is for the information and use of the City Manager's Office, City Council and the Charlotte-Mecklenburg Police Department.

Conclusion and Summary Results

CMPD's Vice Imprest fund controls are working effectively. Vault cash agreed to records; transactions were properly documented; and evidence property control was verified. Supervisors have worked to reduce the late return of unused advances and expense documentation. We are satisfied with CMPD's efforts and the level of controls in place.

Background

The Vice Imprest Fund was established by the CMPD Special Investigations Bureau, Vice and Narcotics Division (Division), for use in ongoing investigations related to controlled substances, prostitution, gambling and other criminal activities.

The Division is currently authorized to maintain \$49,000 cash in the Imprest Fund. CMPD's standard operating procedures call for initiating the process to replenish the Imprest Fund when one-third of the fund has been expended. After reviewing all vouchers and files and notifying the Division Commander, the shift sergeant notifies Internal Audit and requests the audit. The replenishments totaled \$223,804 during 2016. For FY17, the budget for replenishment is \$200,000.

The Imprest Fund cash is kept inside a locked safe in a secure location within the Division. Physical access to the safe is tightly controlled. The Division Commander and Division supervisors are authorized to advance funds – using numbered vouchers for accounting control – to Sergeants, Lieutenants, and Special Investigative Bureau detectives for specific purposes, including the following:

- For officers to purchase controlled substances during an undercover investigation.
- For informants to purchase controlled substances, when establishing their reliability, or when needed to establish probable cause to obtain a search warrant.
- For payment of admission, when required, to enter business establishments while conducting authorized investigations, or to pay for drinks and tips that are reasonable and necessary during the investigation.
- For emergency travel that will be reimbursed to the Imprest Fund with City or Federal travel funds.

Each Supervisor is responsible for ensuring that:

- Vouchers accounting for the use of Imprest Funds, along with any remaining unspent funds, are returned within the prescribed time limits – 30 days for most advances, seven days for informant payments, and by the end of the current shift for large advances with an unused balance of \$1,000 or more.
- The appropriate case notes and documentation on all expenditures and informant payments are complete, accurate and filed in the appropriate location within the safe room.
- The returned vouchers are complete and accurate, and all signatures are legible.

All property purchased by the Vice and Narcotics officers must be submitted to the CMPD Property Control Bureau (PCB). The evidence is sealed in bags and initialed by the impounding officers. Items too large or bulky for packaging are tagged. The responsibility of the PCB begins when the evidence and paperwork are presented for processing and storage at the PCB receiving counter. PCB personnel ensure that the accompanying evidence information sheets are accurately completed and that the items are appropriately packaged or tagged.

In the event that a Task Force Officer (assigned to work with a federal agency) use Imprest Fund money to purchase narcotics from individuals the property may be turned in at the federal agency or at that of another TFO's department.

Open cash advances and informant pays are reviewed during the audits. As mentioned above, vouchers advancing Imprest Funds are to be returned within the prescribed time limits. Cash advances with a balance of \$1,000 or more remaining unused are to be returned to the vault by the end of the shift. The Division has notified all sergeants that the policy will be strictly followed. If officers are regularly late with their vouchers, they will lose the privilege of utilizing the Imprest Fund. The detectives assigned to the

Special Investigations Bureau who are continually late with their vouchers are subject to disciplinary actions.

Results of Audit

1. **Imprest Fund vault cash agreed to records; transactions were properly documented; and property control was verified.**

During calendar year 2016, six audits were conducted, and the Imprest Fund records were accurately reconciled to vault cash on each occasion. Replenishments for the year totaled \$223,804. The number of transactions per audit period ranged from 128 to 204. For randomly selected items tested, Division personnel pulled the official documentation related to the case. Auditors reviewed each file to determine that the departmental policies and procedures had been followed. In addition, random property reports were selected for testing. Auditors visited the Property Control Bureau to verify that each selected item was on hand and packaged properly. There were no exceptions.

2. **Division officers submitted documentation timely in 96% of cases.**

There were 990 cash advances and informant pays totaling \$439,658 issued during calendar year 2016. As noted in the Background section, the Division has a detailed procedure for handling cash advances.

Unused advances are common and expected. Officers make tentative plans for the use of funds, but many times return the funds without completing a transaction. In 2016, 49% of the funds advanced were returned unused.

Division supervisors have acted to reduce the amount of time unused funds are held by officers. Advances with \$1,000 or more unspent require return of unused funds during the shift the funds were obtained. During 2016, 28 cash advances were over \$1,000 each, totaling \$52,098. One advance was returned late.

Advances under \$1,000 are more common and also have been subjected to ongoing supervisory attention. Supervisors enforce Division policies to ensure advanced funds are accounted for, including a 30-day time limit for the return of unused funds and documentation in support of expenses. During 2016, unused funds and expense documentation were submitted late for 27 advances and 10 informant pays. This represented 4% of such transactions, similar to the 3% rate of 2015, and significantly reduced from 19% and 12% experienced in 2013 and 2014, respectively.

Actions Taken: CMPD's Vice and Narcotics Division supervisors implemented a Vice Policy which tracks late vouchers and imposes penalties for non-compliance. During 2016, 74 officers initiated vice transactions. Of those, 18 received written warnings and five officers were suspended from receiving fund advances for 30 days.

Recommendation: Division supervisors should continue enforcing Imprest Fund policies to minimize non-compliance penalties.

CMPD Response: CMPD concurs and will continue enforcing the policy.