

RESOLUTION NO. 129, SERIES 2018

A RESOLUTION REQUESTING THE OFFICE OF INTERNAL AUDIT OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT TO CONDUCT AN AUDIT OF LOUISVILLE METRO POLICE DEPARTMENT TO REVIEW THE ADMINISTRATION OF OVERTIME BETWEEN DECEMBER 2016 AND AUGUST 2018.

SPONSORED BY: PRESIDENT JAMES

WHEREAS, KRS § 67C.103 grants the Legislative Council of the Louisville/Jefferson County Metro Government (“Metro Council”) the power to request the Office of Internal Audit (the “Internal Auditor”) to perform an audit concerning the affairs of Louisville/Jefferson County Metro Government (“Louisville Metro Government”);

WHEREAS, the Internal Auditor’s Policies and Procedures and IIA Standards require a formal request when Metro Council desires to define the scope and objective of an audit; and

WHEREAS, Metro Council, pursuant to KRS § 67C.103, formally requests the Internal Auditor to perform an assurance audit of Louisville Metro Police Department concerning its financial activity with the recommended objective and scope described in the attached engagement request form.

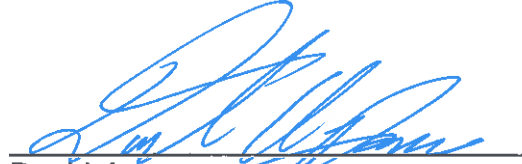
NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATIVE COUNCIL OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT (“METRO COUNCIL”) AS FOLLOWS:

SECTION I: Metro Council formally requests the Internal Auditor to conduct an assurance audit of Louisville Metro Police Department regarding its administration of overtime hours between December 2016 and August 2018, as more particularly defined in the attached engagement request form.

SECTION II: Upon completion, the Internal Auditor will report the findings to Metro Council.

SECTION III: This Resolution shall take effect upon its passage and approval.


H. Stephen Ott
Metro Council Clerk

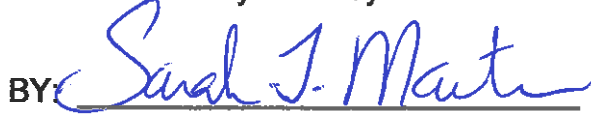

David James
President of the Council


Greg Fischer
Mayor

9/20/18
Approval Date

APPROVED AS TO FORM AND LEGALITY:

Michael J. O'Connell
Jefferson County Attorney

BY: 





Louisville Metro Government Office of Internal Audit

The Office Of Internal Audit Engagement Request Form	
Date Request Submitted	
1. Requestor Name	Metro Council President David James
Please note: Internal Audit requests from Department Directors will be shared with the Mayor's Office and may be subject to approval from the Mayor's Office, if the request is intended to be from the Mayor's Office , as a whole. Internal Audit requests from Metro Council Members will be shared with the Metro Council President's Office and may be subject to approval from the President's Office or by way of a Resolution, if the request is intended to be from the Metro Council Office , as a whole.	
2. Requestor Department	Metro Council
3. If your department is not listed in the department drop-down box, please provide your department name here.	
4. What Type of Engagement is Desired (see definitions below)?	Assurance
5. Is this request for a Financial Impact Analysis?	no
6. Department to be Reviewed	Police
6a. Business Processes to be reviewed	Police Overtime
7. Who is the Key Stakeholder for Process to be Reviewed?	Police, Citizens, Metro Council, the Mayor's Office
8. Time period to be Reviewed	December 2016 - August 2018
9. What Are Your Desired Objectives/Outcome of the Engagement? (The more information provided the better, as it will be helpful as we make a determination about the request.)	Objective: Perform an audit of the processes for administering overtime for the Louisville Metro Police Department (LMPD). The primary focus of the audit should be to access the internal controls for assigning, requesting, authorizing, tracking, and monitoring LMPD overtime (OT). Specific Questions to be addressed are: 1. What was the total amount of OT funding allocated versus total amount spent for each year. 2. How was OT managed, how it was determined which officers would be granted OT. 3. How was the OT receiving officer's work assignments managed for each shift worked. 4. What were the desired out comes from the assignments for each shift? 5. What were the actual outcomes for each shift worked? 6. How was personnel managed , including the number of hours each officer worked ? 7. Was there and examination of OT hours worked versus regular on duty assignment? Compared to Off Days and vacations? 8. How were Division Majors made aware of which officer was working OT in their Divisions each day prior to their shift beginingand how was Directed Patrol information delivered to the officers working OT ?
10. What Is Your Anticipated Completion Date for This Request?	
11. Comments	

For OIA Use ONLY

Approved by the Mayor - subject to final engagement letter - RF
 Approved by Metro Council
 Request Accepted by the Office of Internal Audit

FOR INTERNAL USE ONLY



Louisville Metro Government Office of Internal Audit

Staff Assigned
Budgeted Hours



Louisville Metro Government Office of Internal Audit

Definitions of Core Services

- Assurance** - Reviewing operations, policies, and procedures to ensure that the appropriate control structure is in place and that business risks are considered.
- Consulting** - Providing services to help address specific issues and concerns, which may not necessarily be high-risk, but do add significant value to clients.
- Information Technology** - Ensuring that electronic information is processed as intended, data integrity is maintained, and the control structure is assessed.
- Integrity** - Investigating allegations regarding employee misconduct and / or non-violent criminal acts involving Metro Government resources.