



Audit of the Office of Community Police Oversight

December 28, 2021
Mark S. Swann, City Auditor

Mayor

Eric Johnson

Mayor Pro Tem

Chad West

Deputy Mayor Pro Tem

Jaime Resendez

Council Members

Carolyn King Arnold

Tennell Atkins

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Executive Summary

Objective and Scope

The objective of this audit was to evaluate the financial, operational, and program performance of the Office of Community Police Oversight.

The scope of the audit was from inception of the Office of Community Police Oversight through February 28, 2021.

What We Recommend

Management should:

- Finalize and execute policies and procedures covering all operational and administrative areas.
- Ensure the monthly complaints and inquiries report lists all complaints and inquiries.

Background

This audit was requested to review the scope of work, budgeting, performance, hiring, contracting and invoice procedures for the Office of Community Police Oversight.

On April 24, 2019, the Dallas City Council voted to amend Dallas City Code, Chapter 2, *Administration* to create the Office of Community Police Oversight, effective October 1, 2019. The Office of Community Police Oversight is independent from the Dallas Police Department and reports to the City Manager.

The key duties of the Director/Monitor of the Office of Community Police Oversight are described as follows in Dallas City Code Chapter 2, *Article XXII*:

- *Provide functional support to the community police oversight board.*
- *Ensure that the community police oversight board can fulfill its duties.*
- *Make such reports as may be required by the city manager and the community police oversight board.*

The Office of Community Police Oversight's budget since inception is as follows:

Fiscal Year 2019 – 20 - \$475,000
Fiscal Year 2020 – 21 - \$545,133
Fiscal Year 2021 – 22 - \$630,129

What We Found

The Office of Community Police Oversight has primarily focused on its Community Police Oversight Board support duties. As a result, establishing the office is ongoing and needs to be finalized.

Objectives and Conclusions

1. Is the Office of Community Police Oversight program performance in compliance with the Dallas City Code, and directives given by the Community Police Oversight Board and City Manager?

Generally, yes. The duties performed comply with the Dallas City Code and directives given by the Community Police Oversight Board and City Manager. However, the number of complaints and inquiries listed on the Monthly Complaints Report does not always agree with the number of complaints and inquiries listed on the source document. See [Observation B](#).

2. Are the Office of Community Police Oversight operations following City of Dallas administrative directives and best practices for staff hiring and training and development of policies and procedures?

Generally, yes. The hiring of staff and training follow City of Dallas administrative directives and best practices. The development of policies and procedures are in the draft stage and do not cover all operational and administrative areas. See [Observation A](#).

3. Are the Office of Community Police Oversight financial operations following City of Dallas administrative directives?

Generally, yes. The financial operations generally follow the City of Dallas administrative directives. However, invoice approval and account coding documentation should be strengthened. See [Observation A](#).

Audit Results

Both *City Council Resolution 88-3428* and Administrative Directive 4-09, *Internal Control* prescribe policy for the City to establish and maintain an internal control system. The audit observations listed are offered to assist management in fulfilling their internal control responsibilities.

Observation A: Policies and Procedures

The Office of Community Police Oversight has drafts of policies and procedures that address most areas of its operations and administration. However, the drafts do not include any financial activities and staff training. Without executed written policies and procedures, there is an increased risk the Office of Community Police Oversight operations and administration will not be efficient, effective, and achieve their mission.

While the Director/Monitor of the Office of Community Police Oversight prioritized fulfilling the support duties for the Office of Community Police Oversight Board and City Manager and staffing the office higher than developing executed written policies and procedures, the following are examples of observed activities that may have been prevented had policies and procedures covering the activities been written and executed:

- Expenses coded to the incorrect expense account.
- Timely submission of an executed contract to the City Secretary's Office.
- Invoices lacking written approvals.
- Lack of monitoring the budget process and submission of the monthly Financial Target Analysis Report.

Criteria

- ❖ Standards for Internal Control in the Federal Government, *Principle 10 – Design Control Activities*
- ❖ National Association for Civilian Oversight of Law Enforcement, Guidebook for the Implementation of New or Revitalized Police Oversight, Chapter 11, *Establishment of Policies and Procedures*

Assessed Risk Rating:

Moderate

We recommend the **Director/Monitor of the Office of Community Police Oversight:**

- A.1:** Execute written policies and procedures covering all aspects of the office's operations and administration as soon as possible.

Observation B: Monthly Complaints Report

The Monthly Complaints Report given to the Community Police Oversight Board does not always list the correct number of complaints and inquiries. As a result, there is an increased risk that the Community Police Oversight Board is not receiving a complete picture of the complaints and inquiries received and will not make an informed decision on the handling of the complaints and inquiries by the Dallas Police Department and Office of Community Police Oversight.

The Monthly Complaints Report is manually prepared from a manually prepared complaint and inquiries Excel spreadsheet. The possibility exists for complaints and inquiries being put on the Excel spreadsheet and not on the Monthly Complaint Report.

Criteria

- ❖ Ordinance 31192, Sec. 2-154.1 *Duties of the Director/Monitor of the Office of Community Police Oversight*
- ❖ National Association for Civilian Oversight of Law Enforcement, *Guidebook for the implementation of New or Revitalized Police Oversight*, Chapter 15 Writing Reports
- ❖ Standards for Internal Control in the Federal Government, *Principle 10 – Design Control Activities* and *Principle 16 – Perform Monitoring Activities*

Assessed Risk Rating:

Moderate

We recommend the **Director/Monitor of the Office of Community Police Oversight:**

- B.1:** Develop procedures to ensure that the Monthly Complaints Report correctly lists all complaints and inquiries received during the reported month.

Appendix A: Background and Methodology

Background

Carolyn King Arnold, Council Member, District 4, requested this audit to review the scope of work, budgeting, performance, hiring, contracting and invoice procedures for the Office of Community Police Oversight.

[Exhibit 1](#) below details the requirements related to the Office of Community Police Oversight established by *Ordinance 31192*.

Exhibit 1:

Ordinance 31192 and the Office of Community Police Oversight

Ordinance 31192, passed by Dallas City Council (effective October 1, 2019) implemented the following changes:	
Amended the Dallas City Code:	<ul style="list-style-type: none"> ✓ Chapter 2, <i>Administration</i>, by adding a new <i>Article XXII</i> ✓ Chapter 37, <i>Police</i>, by amending <i>Article III</i>
Created:	<ul style="list-style-type: none"> ✓ An Office of Community Police Oversight, as a division of the City Manager's office ✓ A Director/Monitor position
Renamed:	<ul style="list-style-type: none"> ✓ The Dallas Citizens Police Review Board as the Community Police Oversight Board
Provided:	<ul style="list-style-type: none"> ✓ Definitions ✓ Duties ✓ For community engagement ✓ Functions ✓ For a mediation process ✓ Procedures for external administrative complaints ✓ Procedures related to critical incidents ✓ Confidentiality requirements ✓ For further transparency ✓ A penalty not to exceed \$500 ✓ A saving clause ✓ A severability clause ✓ An effective date
Amended:	<ul style="list-style-type: none"> ✓ The requirements related to witnesses ✓ The Technical Resource Panel
Retitled:	<ul style="list-style-type: none"> ✓ The Technical Advisory Committee as the Technical Resource Panel

The Director/Monitor is appointed by the City Manager with input from the chair of the Community Police Oversight Board. The Director/Monitor started February 24, 2020.

Finally, *Ordinance 31192* stated City Council may provide by ordinance, upon recommendation of the City Manager, other assistants and employees. As of Fiscal Year 2020-21, the Office of Community Police Oversight has five authorized positions including the Director/Monitor.

As noted in the Annual Budget Fiscal Year 2020-21:

The City created the Office of Community Police Oversight (OCPO) in FY2019-20 to ensure resident complaints are reviewed impartially and to enhance transparency and trust among the City, the police department, and the community. The OCPO provides functional support and technical assistance to the Community Police Oversight Board.

Ordinance 31192 established the Director/Monitor duties as follows:

- *Provide functional support to the community police oversight board.*
- *Ensure that the community police oversight board can fulfill its duties.*
- *Make such reports as may be required by the city manager and the community police oversight board.*
- *Perform such other duties as may be required by the city manager, by ordinance of the city council and the community police oversight board in accordance with Article III of Chapter 37 of the Dallas City Code*

The Office of Community Police Oversight website provides information on the Community Police Oversight Board's upcoming meeting in terms of viewing and speaking at the meeting, and how to make a complaint.

The Office of Community Police Oversight's budget since inception is as follows:

- Fiscal Year 2019 – 20 - \$475,000
- Fiscal Year 2020 – 21 - \$545,133
- Fiscal Year 2021 – 22 - \$630,129

Methodology

To accomplish our audit objectives, we performed the following steps:

- Interviewed personnel from the Office of Community Police Oversight and other City departments.
- Reviewed policies and procedures, relevant City Charter and Code, applicable Administrative Directives, and best practices guidance.
- Performed various analyses and reviewed documents as needed to support conclusions.

- Considered risk of fraud, waste and abuse.
- Considered all five internal control components of the *Standards for Internal Control in the Federal Government*.

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 upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Major Contributors to the Report

Shino Knowles, CPA, In-Charge Auditor
Rory Galter, CPA, Engagement Manager
Jamie Renteria, Auditor

Appendix B: Management's Response

Memorandum



CITY OF DALLAS

DATE: December 20, 2021

TO: Mark S. Swann – City Auditor

SUBJECT: Response to the Audit of the Office of Community Police Oversight

This letter acknowledges the City Manager's Office received the *Audit of the Office of Community Police Oversight* and submitted responses to the recommendations in consultation with the Office of Community Police Oversight.

Since its inception, the Office of Community Police Oversight has played an essential role in helping to ensure accountability, impartiality, and transparency in the complaint process in order to enhance public trust and ensure adequate independent oversight. Additionally, the Office of Community Police Oversight has conducted independent investigations of complaints and responded to the scene of all officer-involved shootings and critical incidents to independently monitor the Dallas Police Department's investigation. Further, the Office of Community Police Oversight has analyzed data on misdemeanor arrests to determine the impact of police practices on marginalized communities.

Currently, the Office of Community Police Oversight is focused on serving the Community Police Oversight Board, ensuring impartial reviews of resident-submitted complaints, and serving as an independent and impartial community resource.

As the Office of Community Police Oversight further develops, we recognize the importance of strengthening internal controls by documenting and consistently following all significant operational and administrative processes.

Sincerely,

A handwritten signature in black ink, appearing to read 'T.C. Broadnax', written over a circular stamp.

T.C. Broadnax
City Manager

C: Kimberly Bizer Tolbert, Chief of Staff
M. Elizabeth Reich, Chief Financial Officer
Tonya McClary, Director, Office of Community Police Oversight

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/Maturity Date
Moderate	We recommend the Director/Monitor of the Office of Community Police Oversight:			
	<p>A.1: Execute written policies and procedures covering all aspects of the office's operations and administration as soon as possible.</p>	<p>Agree: The Office of Community Police Oversight will continue developing and finalizing the existing draft procedures covering most aspects of its operations and administration. Additionally, OCPO will develop new procedures to address the areas identified by the auditors. Finally, OCPO will ensure staff is trained on applicable procedures.</p> <p>While OCPO has already begun developing procedures, due to the OCPO's limited staff and other obligations, it may take some time to fully implement the recommendation.</p>	12/31/2022	09/30/2023
	<p>B.1: Develop procedures to ensure that the Monthly Complaint Report correctly lists all complaints and inquiries received during the reported month.</p>	<p>Agree: The Office of Community Police Oversight's existing process accurately captures complaints, except for an occasional typographical error.</p> <p>However, we recognize the benefit of written procedures to help ensure continued accuracy and a consistent process. Thus, OCPO will develop and implement written procedures for compiling the Monthly Complaint Report.</p>	12/31/2022	09/30/2023