

To Honorable County Council Members
Honorable Steve Ehlmann, County Executive

February 28, 2017

The Police Dept. Bureau of Special Enforcement examination opened December 12, 2016 has been completed, and the final report is being issued today. The scope of the review covered January 1, 2015 – November 30, 2016. Fieldwork for the review was completed on February 6, 2017, and our report reflects the results of work performed through that date. No written opportunities and recommendations were observed during this review.

The objectives of the review were to determine whether internal controls were adequate and effective, operations and records were in compliance with established standards, regulations, policies and procedures, and resources were being used efficiently.

The examination covered the Firing Range, Fugitive Unit, Regional Drug Task Force, and Special Operations' (Bomb Disposal, Crisis Negotiations, Metro Air Support, and SWAT). We reviewed the internal control environment surrounding those activities, as well as performed an evaluation of the effectiveness and efficiency with which department objectives are being achieved. In addition, reviews for compliance with the County Charter and Ordinances, Missouri Statutes, and internal policies and procedures were performed.

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, and consisted of examining, on a test basis, sufficient evidence to afford a reasonable basis, for our opinion.

In our opinion, except for the opportunities included in this report, internal controls were adequate and effective and operations and records were in compliance with established standards.

The issuance of this report completes the formal examination process. However, if you wish to discuss any aspects of the audit or report, please contact me.

Brent Statler

Brent R. Statler, CPA, CGAP
County Auditor

Attachment

Copy to Col. Dave Todd, Chief of Police
Joann Leykam, Director of Administration
Captain Tom Koch, Bureau of Special Enforcement



**Police Dept. Bureau of Special Enforcement
Examination Report
Opened December 12, 2016**

Scope: January 1, 2015 through November 30, 2016

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BACKGROUND AND INTRODUCTION

Authority and Activity:

Originally created in 2005, the Bureau of Special Enforcement was transferred from the Sheriff's Department to the newly created Police Department on January 1, 2015. The Bureau consists of the Firing Range, Fugitive Unit, Regional Drug Task Force, and Special Operations Units – Bomb Disposal, Crisis Negotiations, Metro Air Support, and SWAT.

The Regional Drug Task Force, Metro Air Support, and SWAT Units are comprised of officers from the County Police Department and other local law enforcement agencies. The units have separate governing boards which provide operational oversight.

The Police Dept. Bureau of Special Enforcement's program mission as stated in the 2017 budget is as follows:

The mission for every member of this department is to consistently perform their duties, and find ways to affirmatively promote, preserve, and deliver a feeling of security, safety and quality service to members of our community. 2017 budget, pg. 178.

Funding:

The primary funding for the Police Dept. Bureau of Special Enforcement is provided by the general revenue fund. Additional funding is provided by Police-dedicated special revenue funds. The historical funding for the Police Dept. Bureau of Special Enforcement is presented below.

Note: Prior to 2015, the Bureau of Special Enforcement was a part of the Sheriff’s Department. General Fund amounts are only shown for the 2015 and beyond to represent the change to the Police Department.

Police Dept. Bureau of Special Enforcement General Revenue Fund – Expenditures Fiscal Years 2012-2017								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures†	% Increase	Total Expenditures	% Increase
2012	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$1,540,202	N/A	\$40,556	N/A	\$87,212	N/A	\$1,667,970	N/A
2016	\$1,356,384	-11.9%	\$37,316	-8.0%	\$46,726	-46.4%	\$1,440,426	-13.6%
2017*	\$1,527,703	12.6%	\$83,240	123.1%	\$46,900	0.3%	\$1,657,843	15.1%

Police Dept. Bureau of Special Enforcement Drug Enforcement Fund (266) – Expenditures Fiscal Years 2012-2017								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2012	\$63,495	N/A	\$449,198	N/A	\$288,737	N/A	\$801,429	N/A
2013	\$67,831	6.8%	\$628,750	40.0%	\$264,261	-8.5%	\$960,843	19.9%
2014	\$71,371	5.2%	\$629,625	0.1%	\$136,191	-48.5%	\$837,186	-12.7%
2015	\$177,153	148.2%	\$867,431	37.8%	\$339,539	149.3%	\$1,384,123	65.3%
2016	\$247,087	39.4%	\$555,294	-36.0%	\$114,977	-66.1%	\$917,358	-33.7%
2017*	\$260,017	5.2%	\$503,601	-9.3%	\$43,450	-62.2%	\$807,069	-12.0%

**Police Dept. Bureau of Special Enforcement
Regional Drug Task Force Grant (292) – Expenditures
Fiscal Years 2012-2017**

Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2012	\$0	N/A	\$528,193	N/A	\$0	N/A	\$528,193	N/A
2013	\$0	0.0%	\$517,180	-2.1%	\$0	0.0%	\$517,180	-2.1%
2014	\$0	0.0%	\$349,463	-32.4%	\$0	0.0%	\$349,463	-32.4%
2015	\$0	0.0%	\$531,129	52.0%	\$0	0.0%	\$531,129	52.0%
2016	\$0	0.0%	\$471,142	-11.3%	\$0	0.0%	\$471,142	-11.3%
2017*	\$0	0.0%	\$515,000	9.3%	\$0	0.0%	\$515,000	9.3%

Revenues generated by the Police Dept. Bureau of Special Enforcement are deposited into special revenue funds. The historical funding is presented below:

**Police Dept. Bureau of Special Enforcement
Drug Enforcement Fund (266) – Revenues
Fiscal Years 2012-2017**

Fiscal Year	Fees	Inter-governmental Revenue	Interfund Transfers	Other Revenue	Total Revenue	Fees Collected by the BSE as a Percentage of Expenditures
2012	\$976,441	\$0	\$0	\$176,159	\$1,152,600	143.8%
2013	\$483,866	\$1,454	\$0	(\$14,857)#	\$470,464	49.0%
2014	\$679,194	\$0	\$0	\$81,422	\$760,616	90.9%
2015	\$369,718	\$31,662	\$925	\$46,020	\$448,325	32.4%
2016	\$399,914	\$2,735	\$1,365	\$46,129	\$450,143	49.1%
2017*	\$300,000	\$0	\$1,833	\$6,000	\$307,833	38.1%

- Negative Interest resulted from an investment fair market value adjustment.

**Police Dept. Bureau of Special Enforcement
Regional Drug Task Force (292) – Revenues
Fiscal Years 2012-2017**

Fiscal Year	Fees	Inter-governmental Revenue	Drug Seizures	Miscellaneous Revenue	Total Revenue	Fees Collected by the BSE as a Percentage of Expenditures
2012	\$0	\$362,763	\$42,529	\$90,449	\$495,741	93.9%
2013	\$0	\$322,465	\$80,845	\$83,876	\$487,186	94.2%
2014	\$0	\$310,574	\$175,644	\$83,088	\$569,306	162.9%
2015	\$0	\$290,400	\$66,345	\$81,372	\$438,117	82.5%
2016	\$0	\$249,341	\$69,533	\$79,615	\$398,489	84.6%
2017*	\$0	\$300,000	\$60,000	\$80,000	\$440,000	85.4%

* These are the approved budget amounts from the 2017 budget.

† Includes amounts from the Capital Projects Fund (301).

Staffing:

The number of full-time equivalent authorized positions for the Police Dept. Bureau of Special Enforcement decreased (-5.3%) from 19.0 full-time positions in 2015 to a total of 18.0 full-time budgeted employees in 2017.

Note: Three of the positions are funded by the Drug Enforcement Fund (266).

II. STATUS BOARD

The status board provides a summary of the Police Dept. Bureau of Special Enforcement's functions and processes. Each cell located under a function represents an activity that is to be completed to ensure that the process is performed in an effective and efficient manner. The color of the cells represents the assessment regarding completion of the activity. The legend below gives a description of the definition of each color.

- Red indicates management's immediate attention is required.
- Yellow indicates an opportunity for improvement exists.
- Green indicates there is no action necessary at this time.
- Blue indicates a process that was not included in the scope of the review.
- Grey indicates a County issue that should be addressed by management, but is not necessarily a direct responsibility of the audited department/office.

Firing Range/ Firearms	Fugitive Unit	Regional Drug Task Force	Bomb Disposal Unit	Crisis Negotiation Team	Metro Air Support	SWAT Team
The Firing Range is used for officer firearms and other training exercises.	The 5-person unit is tasked with apprehending wanted felons.	The task force uses undercover officers and informants to investigate and combat illegal drug activities.	The 5-person unit investigates any suspicious or suspected explosive packages or objects.	The team is comprised of officers from local law enforcement agencies.	The unit provides air patrol for St. Louis City, St. Louis County, and St. Charles County.	The SWAT Team is comprised of officers from local agencies to respond to unique and difficult situations.
The facility is available for use by other law enforcement agencies.	The unit emphasizes capturing violent and repeat offenders, and requests from the PA's Office.	The task force is comprised of officers from several County law enforcement agencies.	The Bomb Disposal Manual guides operations and reports are created for all incidents.	The team is on-call 24 hours a day to respond to emergencies.	The unit is run by the St. Louis County Tactical Operations Unit.	The unit has 28 officers, 9 medics, and 8 drivers.
The agencies must sign a facility use agreement.	The unit assists other law enforcement agencies to track down suspects believed to be in St. Charles County.	A Board of Directors comprised of Police Chiefs from the participating agencies oversees the task force activities.	Unit members attend 16 hours of specialized training each month and are re-certified every 3 years.	The team can be activated by a call-out from the team commander or the SWAT Team Commander.	The BSE provides 2 Officers to serve in the unit, which has a total of 5 Officers and 1 Flight Instructor.	Members apply to join the team and must pass rigorous testing, including physical conditioning.
Agreement forms are signed by the outside agency after review by the Counselor and approval by the County Executive.	Citizens can provide leads through the unit's tip line or by serving as an informant.	The Board meetings are open to the public, although the Board may go into closed session to discuss sensitive information.		Team members must receive specialized annual training, provided by their originating agency.	The unit patrols with 2-man crews from 8AM to 3AM, on-call for other hours.	New members receive initial 5-day training, then 16 hours of monthly training and quarterly physical tests.

Firing Range/ Firearms	Fugitive Unit	Regional Drug Task Force	Bomb Disposal Unit	Crisis Negotiation Team	Metro Air Support	SWAT Team
An annual fee was previously charged for usage, but it has been eliminated.	Informants may be paid for providing info leading to capturing suspects.	The task force is funded by grants and the County Finance Dept. serves as the custodian of funds.			There is no set flight pattern and the patrols try to cover all 3 areas equally.	Unit funding is provided from drug seizures and Homeland Security.
Agencies schedule use of the Range by contacting facility personnel.	Payments must be properly approved up the chain of command.				Members must receive flight certifications through training and logging flight time.	The Unit is under the command of the BSE SWAT Commander.
Agencies must provide their own weapons, ammo, targets, and accessories.					The County provides the unit with equipment and funding, which is overseen by St. Louis County.	
The Range Master maintains the inventory for the County weapons in ITI.					The Police Chief for the 3 participating agencies meet as needed to discuss unit operations.	
An inventory count is performed 3-4 times per year.						

III. EXECUTIVE SUMMARY

Following is a summary of opportunities for improvement which were noted during our review of the Police Dept. Bureau of Special Enforcement:

None