



Commonwealth of Massachusetts
Office of the State Auditor
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The Municipal Police Training Committee

For the period July 1, 2009 through June 30, 2011



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The Municipal Police Training Committee (MPTC), formerly known as the Massachusetts Criminal Justice Training Council, was established under Chapter 6, Sections 116 through 119, of the Massachusetts General Laws. The mission of the MPTC is to develop and deliver training, establish and enforce training standards, and provide training record-keeping services to municipal police departments throughout the Commonwealth, including the University of Massachusetts Campus Police and the Massachusetts Environmental Police. The MPTC is headquartered in Randolph with additional academy locations in Springfield, Boylston, Plymouth, New Bedford, and Reading. The scope of our audit included an evaluation of certain financial activities, including receipts and disbursements, administrative expenses, payroll, contract administration, and inventory controls over property and equipment. We also examined selected information technology (IT) functions, including the security and protection of personally identifiable information, disaster recovery and business continuity planning, and on-site and off-site storage of backup magnetic media. The objectives of our audit were to assess the adequacy of the MPTC's internal control environment and to determine whether the controls in place provided reasonable assurance that control objectives would be achieved to support the MPTC's mission.

Based on our review, we determined that, except as reported in the Audit Results section of this report, for the period July 1, 2009 through June 30, 2011, the MPTC maintained adequate internal controls and complied with applicable laws, rules, and regulations related to its operations.

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We found that the MPTC lacked adequate internal controls over its property and equipment inventory. Adequate internal controls would ensure that the MPTC maintains a current, accurate, and complete perpetual inventory record of equipment; inventory records are adequately reviewed to ensure accuracy and completeness; and an appropriate level of reconciliation will be conducted. However, our audit revealed that the MPTC could not provide a complete, updated master inventory record of property and equipment at the time of our audit. In addition, our audit disclosed that five training firearms (retrofitted not to discharge live ammunition) valued at approximately \$2,300 were missing and that video projection equipment valued at approximately \$450 was reported stolen from the MPTC headquarters in Randolph. Although the theft of the video equipment was reported to the Randolph Police Department, the MPTC did not report the stolen equipment to the Office of the State Auditor (OSA) as required by Chapter 647 of the Acts of 1989, An Act Relative to Improving the Internal Controls within State Agencies.

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We found that the MPTC did not follow its internal controls regarding the evaluation process of training instructors. Our audit tests of formal performance evaluations of MPTC instructors from July 1, 2009 through June 30, 2011 revealed that 20 out of 25 files examined

contained no evidence that any evaluations had been completed. Without a formal evaluation process, the MPTC may not be able to determine the effectiveness of the individual instructions given, and may be unable to verify that its instructors are meeting minimum police training standards. Further, instructors may not be receiving adequate and timely critiques of the instruction they are providing to police recruiting classes.

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The MPTC did not maintain backup copies of computer media in a secure off-site storage location. We found that all electronic files, including the Criminal Justice Training database and various network application system backups, were stored in the MPTC computer room. As a result, critical data may not be recoverable in the event of a system failure.

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We found that the MPTC did not maintain a central repository record information system for the proper recording of all information related to police training. Also, the MPTC does not require reporting of completed training courses provided by individual police departments as well as officer training and certification courses provided by the Federal Bureau of Investigation. As a result, the official MPTC database files on police training records may not be accurate and comprehensive. Currently there are no statutory regulations in place requiring the MPTC to maintain a comprehensive set of police training records. Nevertheless, the absence of legal requirements regarding the recording and maintenance of a comprehensive training and certification records may have a negative impact on public safety training initiatives.

INTRODUCTION

Background

The Municipal Police Training Committee (MPTC), formerly known as the Massachusetts Criminal Justice Training Council, was established under Chapter 6, Sections 116 through 119, of the Massachusetts General Laws. The mission of the MPTC is to develop and deliver training, establish and enforce training standards, and provide training record-keeping services to municipal police departments throughout the Commonwealth, including University of Massachusetts Campus Police and the Massachusetts Environmental Police. The MPTC is headquartered in Randolph with additional academy locations in Springfield, Boylston, Plymouth, New Bedford, and Reading.

The MPTC, which receives administrative oversight from the Executive Office of Public Safety and Security, provides training for approximately 20,000 police professionals annually. The curriculum consists of training programs for police recruits who must complete a 21-week intensive program before deployment. Training is also provided to veteran police officers who must complete mandated professional development training and additional specialized training on an annual basis. The MPTC received an appropriation of \$2.9 million in state funds for fiscal year 2010 and \$2.5 million in state funds for fiscal year 2011.

Computer operations at the MPTC consist of a local area network (LAN) supported by four file servers and 25 desktop computers. The primary application system is a customized product, called Criminal Justice Training (CJT), which utilizes database modules to support the MPTC's mission and objectives. The CJT application database, housed in an SQL server, contains confidential information regarding police officer training and certification records.

The MPTC's LAN connects to the Commonwealth's wide area network, allowing access to the Human Resources/Compensation Management System and Massachusetts Management Accounting and Reporting System, which are operated at the Massachusetts Information Technology Center.

Audit Scope, Objectives, and Methodology

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we performed an audit of selected internal controls at the MPTC for the period July 1, 2009 through June 30, 2011. We conducted this 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 scope of our audit included an evaluation of certain financial activities, including receipts and disbursements, administrative expenses, payroll, contract administration, and inventory control over property and equipment. We also examined selected information technology (IT) functions, including the security and protection of personally identifiable information and disaster recovery, business continuity planning, and on-site and off-site storage of backup magnetic media.

The objectives of our audit were to assess the adequacy of the internal control environment and to determine whether the controls in place provided reasonable assurance that control objectives would be achieved to support the MPTC's mission. Further, we sought to determine the MPTC's compliance with laws, rules, and regulations.

To achieve our audit objectives, we performed the following audit tests and examinations:

- Tested and analyzed the MPTC's cash receipts and disbursements;
- Reviewed and tested administrative expenses;
- Reviewed controls over contract administration;
- Reviewed and analyzed internal control policies over the MPTC's inventory of property and equipment;
- Obtained and reviewed multiple property and equipment inventory lists;
- Conducted a complete test of the multiple inventory lists of training weapons and performed a reconciliation of the weapons to the stated locations on the inventory records;
- Performed a limited review of the database training and certification files maintained for municipal police officers at the MPTC;
- Reviewed and analyzed internal controls over personal information contained in records maintained by the MPTC in accordance with Executive Order 504;
- Assessed the adequacy of disaster recovery and business continuity planning for mission-critical application systems; and

- Determined whether backup copies of media were generated on a timely basis and whether on-site and off-site tapes were stored in a secure location.

Based on our review, we determined that except as reported in the Audit Results section of this report, for the period July 1, 2009 through June 30, 2011, the MPIC maintained adequate internal controls and complied with applicable laws, rules, and regulations related to its operations.

AUDIT RESULTS

1. INVENTORY INTERNAL CONTROLS NEED IMPROVEMENT

Our audit disclosed that the Municipal Police Training Committee (MPTC) lacked adequate internal controls over its property and equipment inventory. Adequate internal controls would ensure that the MPTC maintains a current, accurate, and complete perpetual inventory record of equipment; inventory records are adequately reviewed for accuracy and completeness; and an appropriate level of reconciliation will be conducted. However, the MPTC could not provide a complete master inventory record of property and equipment at the time of our audit. Furthermore, the MPTC was not adhering to established internal control policies and procedures requiring that an annual physical inventory and reconciliation be performed. MPTC management acknowledged that a physical inventory and reconciliation had not been performed since 2005. Although the MPTC subsequently provided us with separate inventory listings, we determined that the listings were not comprehensive and lacked critical information such as cost, description, and location.

The Office of the State Comptroller's Fixed Assets Acquisition Policy, dated July 1, 2004 and revised November 1, 2006, states, in part:

Assets must be recorded in a Department's inventory and reconciled at least annually.

In addition, Chapter 647 of the Acts of 1989 states, in part:

The agency shall be responsible for maintaining accountability for the custody and use of resources and assign qualified individuals for that purpose, and periodic comparison should be made between the resources and the recorded accountability of the resources to reduce the risk of unauthorized use or loss and protect against waste and wrongful acts.

Moreover, the MPTC's Internal Control Plan, dated July 2010, states, in part:

The inventory needed to provide a professional educational environment includes training equipment and administrative equipment. This equipment consists of computer labs, laptops, classroom furniture, video projectors, a use-of-force simulator, exercise equipment, health and wellness equipment, firearms, and basic administrative equipment, such as computers and printers.

The absence of a sufficiently reliable inventory of equipment hinders the MPTC's ability to properly account for its assets, evaluate the allocation of equipment, and identify missing equipment.

Our audit also disclosed that five training firearms (retrofitted not to discharge live ammunition) valued at approximately \$2,300 were missing and that video projection equipment valued at approximately \$450 was reported stolen from the MPTC headquarters in Randolph. Although the theft of the video equipment was reported to the Randolph Police Department, the MPTC did not report the stolen equipment to the Office of the State Auditor (OSA) as required by Chapter 647 of the Acts of 1989, An Act Relative to Improving the Internal Controls within State Agencies. Chapter 647 requires that all unaccounted-for variances, losses, shortages, or thefts of funds or property be immediately reported to the OSA.

MPTC management indicated that they were unaware of the reporting requirements of Chapter 647. However, subsequent to our discussions with management, the MPTC developed a written policy and procedure to address this issue, which states, in part:

All lost, stolen or damaged items must be reported to headquarters, immediately and in writing and reported to the State Auditor's Office as required by Chapter 647.

The MPTC's internal control structure charges individual academy directors with the responsibility for maintaining its inventory in a secure environment to avoid loss, theft, or damage. Furthermore, the directors are required to maintain and reconcile inventory control spreadsheets on an annual basis. However, the MPTC did not provide evidence that the directors were providing prompt notifications and updates of the inventory records when equipment was relocated, disposed of, lost, or stolen. As a result, the MPTC did not provide adequate management oversight and adequate assignment of inventory control responsibilities to meet established requirements.

Recommendation

In order to address these issues, the MPTC should:

- Perform a comprehensive physical inventory of all property and equipment assigned to the agency.
- Adhere to its system of internal controls by establishing a comprehensive system of record for inventory and conducting a physical inventory and reconciliation of property and equipment on an annual basis.
- Report all unaccounted-for variances, losses, shortages, or thefts of funds or property immediately to the OSA.

Auditee's Response

Within this finding are three areas needing to be addressed:

- a. Missing Simunition Training Weapons: The five (5) missing firearms have subsequently been located and were not missing after all. Upon further review of the paperwork, a paper trail for the weapons did exist showing that they were checked out to a police department for the department to use in training. The department has subsequently returned the weapons, and we have affirmed they were the weapons in question. Nonetheless, the finding is accurate in that our record keeping system was not able to immediately identify the location of the weapons. Steps have been taken to revise the check-out and record keeping systems, including the utilization of electronic records kept on the MPTC's server, increasing access and accountability.*
- b. Failure to report stolen property to the Office of the State Auditor: As stated in the preliminary audit report, although we promptly reported the theft to the local police department and had them investigate, we were unaware of the Chapter 647 reporting requirements. Subsequent to being informed about them, we have reported the stolen projector to the Office of the State Auditor and have revised the MPTC's internal control policies to include Chapter 647 guidance and requirements.*
- c. Inadequate inventory records and updates: The preliminary audit report is correct in stating that a full inventory update has not been conducted since 2005. At the time of the initial audit meeting, we had already recognized that oversight and were already in the process of revising our inventory policies, procedures and forms in preparation for a complete agency-wide re-inventory. With the arrival of your team, [the MPTC] postponed that effort until [it] had the opportunity to get input . . . as to best practices and Commonwealth requirements. Having garnered that, we have implemented the revised inventory process and are in the process of the inventory update.*

2. IMPROVEMENTS NEEDED IN OVERSIGHT OF TRAINING INSTRUCTORS

We found that the MPTC did not follow its internal controls regarding the evaluation process of training instructors. Our audit tests of formal performance evaluations of MPTC instructors from July 1, 2009 through June 30, 2011 revealed that 20 out of 25 files examined contained no evidence that any evaluations had been completed.

The MPTC's Internal Control Manual states, in part:

A performance evaluation will be conducted within 6 months of hire.

We also determined that there were no policies in place requiring a formal performance evaluation after the initial six-month period. The MPTC relied on observations and feedback from students but did not have a formal evaluation process in place.

Without a formal evaluation process, the MPTC may not be able to determine the effectiveness of the individual instructions given, and may be unable to verify that the instructors are meeting minimum police training standards. Further, instructors may not be receiving adequate and timely critiques of the instruction they are providing to police recruiting classes.

Recommendation

The MPTC should develop and implement a formal process to evaluate instructors to determine the effectiveness of the training provided. Further, all instructors should be evaluated immediately, and evaluations should be stored in secure human resource files.

Auditee's Response

The findings are correct in their observation that the MPTC has failed to meet its own internal controls with respect to evaluating instructors and classes. Simply stated, this shortcoming is due to staffing shortages. In prioritizing the MPTC goals derived from our mission, training standards, development, and delivery are higher priorities than evaluations. As the report states, the ideal is to evaluate every instructor and every class the first time the instructor teaches and the class is offered and then to have re-evaluations at six months and randomly thereafter. Years ago, when the MPTC had almost three times as many staff members as it does now, evaluations were conducted routinely, but with current staffing reductions and levels, evaluations can only be conducted sporadically at best. Nonetheless, they are still a goal for the future.

3. OFF-SITE STORAGE OF BACKUP MEDIA

The MPTC did not maintain backup copies of any electronic files or documents, including its critical Criminal Justice Training database, in a secure off-site storage location. At the time of our audit, the MPTC stored its backup tapes in its computer server room. Based on our interviews, senior management was unaware of the potential loss of relevant data should the headquarters become inaccessible, damaged, or destroyed.

Backup tapes should be stored in an off-site storage area to minimize reliance on a single set of backup media and to help ensure recoverability of information technology (IT) systems should the on-site backup copies become damaged or unreadable. In addition, the MPTC had not tested its backup systems or data to ensure that automated systems and data files could be properly restored in the event of a disaster. As a result, critical data may not be recoverable in the event of a system failure. Backup and recovery procedures are a critical component of the information services function and help ensure continued operations. Generally accepted backup and recovery practices state that backup and off-site storage plans should:

- Document backup procedures for software and data files.
- Document procedures for off-site storage and the availability of all material that would be required to restore and recover critical business functions within their identified maximum outage time periods.
- Ensure that appropriate retention cycles have been established for critical off-site storage documentation based on the business needs and risks.
- Require periodic testing of off-site backup files to ensure the material required to resume/recover critical business processes is available.
- Document procedures for restoring systems from backup copies of software and data files.

Recommendation

MPTC management should store backup copies of software and data files in a secure and easily accessible off-site location. In addition, the MPTC should develop and document backup, recovery, and off-site storage procedures for critical data files, applications, media, documentation, and other IT resources to support the recovery and resumption of business processes and system operations of electronic files, including training. The procedures should require that backup copies be tested for the recovery of applications. The MPTC should also maintain logs documenting the transport of the tapes to the off-site location.

Auditee's Response

Although backups are regularly performed for MPTC's electronic data, the report is correct in saying we neglected to set up a system for off-site storage. That was an oversight in our continuity of operations plan and has since been rectified.

OTHER MATTERS

ENHANCEMENT OF DATABASE INFORMATION NEEDED

We found that the Municipal Police Training Committee (MPTC) did not maintain a central repository record information system for the proper recording of all information related to police training. Specifically, the MPTC database did not contain complete training and certification information for municipal, University of Massachusetts, and Massachusetts Environmental Police training courses held outside of an MPTC academy. The current statute regulating police training does not require the reporting of completed training courses provided by individual police departments as well as officer training and certification courses provided by the Federal Bureau of Investigation to the MPTC. As a result, the official MPTC database files on police training records may not be accurate and complete. Further, we found that the MPTC's current database application does not allow individual police department administrations access to the training records of their own officers. In addition, the application did not have data fields to capture any disciplinary action taken against police officers. This information is critical when setting standards and developing training programs at the academy.

As previously stated, there are no statutory regulations in place requiring a central administrative body to maintain a comprehensive set of police training records. Nevertheless, the absence of legal requirements regarding the recording and maintenance of a comprehensive training and certification records may have a negative impact on public safety training initiatives.

Recommendation

MPTC management should pursue legislative changes to establish a central repository for training records for all police officers in the Commonwealth. Further, all training courses, including those conducted by individual police departments as well as other law enforcement agencies such as the Federal Bureau of Investigation, should be reported to the MPTC and recorded in a comprehensive training database.

Auditee's Response

The report is correct in stating the MPTC's training records database does "not contain complete training and certification information for [police] training courses." Although, as the report states, there is no statutory obligation for the MPTC to create and maintain a central repository for police training records, such a requirement is inherent in the mission of a statewide training standards agency, such as the MPTC. However, the MPTC

has been hampered in this area by being saddled with an inadequate database, the absence of statutory authority to require departments to report training-related information to the MPTC, inadequate funding, and a shortage of staff. The MPTC is currently in the process of migrating to a new database that has the potential for being a statewide repository for all police training records, but the absence of a statutory reporting requirement and a shortage of staff and funding will prevent full implementation of a statewide and centralized records repository.