




PO Box 1466
Mesa, Arizona 85211-1466

mesaaz.gov/auditor

Date: December 1, 2010

To: Audit & Finance Committee

From: Jennifer Ruttman, City Auditor 

Subject: Review of MPD Traffic Citation Audit Procedures

cc: Frank Milstead, Chief of Police
John Meza, Assistant Chief, Executive Officer
Lisa Quedens, Fiscal Administrator
Krisa York, Police Economic Crimes Investigator
Mike Comstock, Acting Assistant to the City Manager

The City Auditor's office has completed a review of the Mesa Police Department's process for auditing traffic citations. The final report is attached. We wish to thank the staff of the Mesa Police Department for their cooperation and professionalism throughout this review.

Please feel free to contact me at x3767 or Jerry Faccone at x2403 if you have any questions or comments about this report.



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FINAL REPORT

CITY AUDITOR

Report Date: December 1, 2010
Department: Mesa Police Department
Subject: Review of the Traffic Citations Auditing Process

OBJECTIVE

The objective of this review was to determine whether the Mesa Police Department's traffic citation audit process is adequate and working effectively to ensure accountability for traffic citations in compliance with statutory requirements.

SCOPE & METHODOLOGY

To meet this objective, we:

- Reviewed MPD internal policies and procedures for the handling of traffic citations and compared them to statutory requirements.
- Toured the MPD records area to determine if citations were properly maintained and stored.
- Reviewed and tested traffic citation audits performed by the MPD for the months of October 2009 through September 2010.

BACKGROUND

ARS §28-1560 requires the appropriate fiscal officer of the governmental agency to which the traffic enforcement agency is responsible to perform a monthly audit of traffic citations. The objective of these audits is to ensure that the traffic enforcement agency is properly accounting for issued traffic citations.

Prior to March 2007, monthly traffic citation audits were performed by the City Auditor under the direction of the City Manager. However, after City Ordinance No. 4608 established that the City Auditor reports to the City Council, it was determined that the City Auditor was no longer the appropriate fiscal officer to perform the citation audits. Therefore, responsibility for the audits was transferred to the MPD Fiscal Management unit. Each month, the Police Economic Crimes Investigator performs a traffic citation audit and reports the results to the Chief of Police and other appropriate members of the PD.

CONCLUSION

In our opinion, based on this review, the monthly traffic citation audits performed by the Mesa Police Department are adequate and working effectively to ensure accountability for traffic citations in compliance with Arizona Revised Statutes.