

LBA Financial Audit Report Summary:

Department of Regional Community-Technical Colleges, New Hampshire Police Standards and Training Council Audit Report For the Nine Months Ended March 31, 1997

The New Hampshire Police Standards and Training Council (the Council) was established pursuant to RSA 105-A in 1971 to establish minimum standards for police officers, certify persons as qualified police officers and provide mandatory pre-service and in-service training to police officers. Since that time, the Council's duties have expanded to include providing training and certification to correction employees, liquor investigators and probation-parole officers.

Currently the Council is part of the Department of Regional Community-Technical Colleges, The Council is headquartered adjacent to the grounds of the NH Technical Institute on Fan Road in Concord. The Police and Corrections Academy facility became operational on October 25, 1983. Additions to the facility have included an additional lecture hall, two additional classrooms and several offices which were opened July 1989, and a tactical training center and dormitory addition which were completed in 1993.

The administrative functions of the Council are carried out by the Director, who is nominated by the Council and appointed to a four-year term by the Commissioner of Regional Community-Technical Colleges. Reporting to the director are an assistant director and 23 classified employees. The Council operations are organized into three bureaus: Basic Training, Advanced Training, and Support Services, each under the direction of a Bureau Chief.

Our report included a total of six observations, five internal control structure reportable conditions and one state compliance issue. The major observations are Observation No. 1, Penalty Assessment Understatement and Observation No. 2, Overstatement of Building Costs.

The Penalty Assessment understatement primarily concerned moneys collected through the Department of Safety's Plea-by-Mail program in which the penalty assessments collected on certain categories of fines were not being allocated to the Council by Safety. The problem appears to be a computer system error. We recommended that the Council work with the Department of Safety to resolve this issue.

The overstatement of building costs related to an \$300,534 overstatement of the Council's facility. The cause was primarily due to the inclusion of equipment costs and current expenses in the cost of the building. We recommended that the Council adjust the building balance and report the adjustment to the Department of Administrative Services.

The other four observations dealt with poor accounting over equipment records, inadequate segregation of accounting duties with regards to expenditures and equipment, no system to

account for guns received on loan, and failure of Corrections Advisory Council members to file Statements of Financial Interests with the Secretary of State.