

# **LBA Financial Audit Report Summary:**

## **Police Standards and Training Council Audit Report For the Nine Months Ended March 31, 2005**

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### **Reporting Entity And Scope**

The reporting entity of this audit and audit report is the New Hampshire Police Standards and Training Council, an administratively attached organization of the New Hampshire Community Technical College System. The period covered is the nine months ended March 31, 2005.

The Police Standards and Training Council is a twelve-member body responsible for training and certifying all persons with police powers in the State of New Hampshire as well as State correctional and probation and parole officers.

The report describes the financial activity of the Police Standards and Training Council as it existed during the period under audit. Unless otherwise indicated, reference to the PSTC or Council refers to the Police Standards and Training Council.

### **Organization**

The Police Standards and Training Council is established by RSA 188-F:2 as a component of the Department of Regional Community Technical Colleges. RSA 188-F:25 describes the PSTC as being administratively attached to the Department.

PSTC headquarters is located adjacent to the N.H. Technical Institute at 17 Institute Drive in Concord, N.H. The building was opened on October 25, 1983, and has had several additions since that time. The facility is a total of 77,000 square feet on 4.5 acres of land, and can accommodate over 100 people for overnight stays.

At March 31, 2005, the PSTC employed 24 full-time and two part-time employees.

### **Responsibilities**

The Police Standards and Training Council was created by the New Hampshire Legislature in 1971 as the sole source of basic training, and the primary source of in-service training for all law enforcement officers in the State of New Hampshire. The Police Standards and Training Council also conducts a voluntary accreditation program for law enforcement agencies, publishes model policies, and publishes a monthly newsletter, which is mailed to all law enforcement departments in the State.

The PSTC currently certifies almost 4,500 police officers, both full and part-time, employed by the State, counties, and municipalities; and trains or certifies almost 1,200 sworn and civilian employees of the Department of Corrections.

Every State Trooper, Conservation Officer, Liquor Investigator, Gaming Investigator, State Corrections Officer, Probation and Parole Officer, University Police Officer, Marine Patrol Officer, Sheriff or Deputy, City or Municipal Police Officer, full or part-time, in the State of New Hampshire received their primary training and much of their in-service training through the PSTC. At the present time, the academy is only open to those who have been hired to work as law enforcement or corrections personnel in the State of New Hampshire. There are no tuition students.

### *The Police Academy*

The Police Academy is a twelve-week program intended to give recruits the core knowledge necessary to work as police officers. Recruits are required to reside five days a week at the Academy for ten of the twelve weeks of the program. The Academy is paramilitary in nature, and requires military discipline (marching, saluting, etc.).

Recruits receive classroom training in laws, ethics, report writing, human relations, first aid, and other topics. Recruits also receive practical firearms training in the Academy's indoor firing range and scenario-based training on everything from traffic stops and defensive tactics to building searches. Motor vehicle stops can be simulated inside the Tactical Center facility, which contains a realistic street scene accommodating several vehicles. The grounds also include a self-contained track for practical driving training exercises.

### *The Corrections Academy*

The Corrections Academy is an eight-week non-residential training program, conducted at the same facility, tailored to the needs of the State correctional facilities.

### *Part-Time Officers Schools*

PSTC, in conjunction with other agencies, also conducts academies for part-time law enforcement officers. These are nearly all non-residential programs, and contain none of the paramilitary elements or the exercise regimen of the full-time schools. These schools are held at various locations throughout the State.

## **Funding**

Funding for the Police Standards and Training Council is primarily derived from assessments on court-imposed fines and penalties. RSA 188-F:31 directs “[e]very court shall levy a penalty assessment of \$2 or 20 percent, whichever is greater, on each fine or penalty imposed by the court for a criminal offense. . . . Such penalty assessment shall be divided into the following components, to be designated as follows: 15 percent for the police standards and training council training fund and 5 percent for the victims’ assistance fund.” Other funding for the Police Standards and Training Council includes, per RSA 504-A:13,II(a) \$5 from each supervision fee collected by the Department of Corrections from probationers and parolees, which is used to defray the expenses of providing training to the employees of the Department of Corrections.

The financial activity of the Police Standards and Training Council is accounted for in the General Fund of the State of New Hampshire. A summary of the PSTC's revenues and expenditures for the nine months ended March 31, 2005 is shown in the following schedule.

**Police Standards And Training Council  
Summary Of Revenues And Expenditures-General Fund  
Nine Months Ended March 31, 2005**

Total Revenues	\$ 2,752,626
Total Expenditures	<u>\$ 2,685,411</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u><b>\$ 67,215</b></u>

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The auditor's report on the Police Standards and Training Council's financial statements was unqualified.

The audit report included the auditor's report in internal control over financial reporting and on compliance and other matters. The following is a list of the comments in the report.

***Internal Control Comments***

***Reportable Conditions***

- Formal Risk Assessment Policies And Procedures Should Be Established
- Controls Should Be Established Over Revenues Collected For The PSTC By Other State Organizations
- Receipts Resulting From Normal Operations Should Be Recorded As Revenue
- Indirect Cost Rate Should Be Developed
- Cost Allocation Plan Should Be Established To Support Costs Charged To PSTC Functional Areas
- PSTC And State Payroll Controls Should Be Adhered To
- Review And Approval Function Should Be Instituted For Posting Payroll Data
- Redundant And Other Inefficient And Unnecessary Accounting Procedures Should Be Eliminated
- Contributions Towards Post-Retirement Medical Costs Should Be Based On Actual Costs Incurred
- Commuting Use Of State Motor Vehicles Should Be Reported
- Accounting For Federal Programs Should Be Improved
- Policies And Procedures Should Be Established For Training Grants To Local Police Departments
- Understanding Of Terms And Conditions Of Grant Agreements Should Be Improved

- Communications Related To Equipment Control Procedures Should Be Improved
- Annual Equipment Inventory Observation Procedures Should Be Reviewed And Understood
- Unneeded Encumbrances Should Be Liquidated

***Compliance Comments***

*State Compliance*

- Annual Report Should Be Filed

*Federal Compliance*

- Federal Participation In Expenditures Should Be Based On Grant Guidelines