



Minneapolis Police Department 3rd Party Audit

City of Minneapolis – Internal Audit Department
January 10, 2017



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Date: January 10, 2017

To: Mayor Betsy Hodges, City Council Members, Police Chief Janeé Harteau, Deputy Chief Travis Glampe and City Coordinator Spencer Cronk

Re: Minneapolis Police Department 3rd Party Audit

Background

The City's Internal Audit Department conducted an audit of the Minneapolis Police Department's (MPD) contract for mental health professional services and evaluated whether the objectives of the contractual relationship were being met so as to effectively manage the risks that were inherent in such an arrangement.

The contract between the City of Minneapolis and the mental health professional for psychological services was initiated on August 15th, 2012. The City has paid for services to the mental health professional dating back to 2007 and total payments to report date have totaled \$153,962. The contract between the City and the mental health professional stated that the contractor was to provide all the necessary services required and indicated in the goals and objectives of the Minneapolis Police Assistance Program (MPAP), as related to the MPD's critical incident policy. The mental health professional was to maintain time records with respect of the matters covered by the agreement and was to submit itemized invoices for services rendered.

Once a critical incident occurred the involved officers discuss the situation with the referring officer and were referred to a mental health professional to schedule an appointment for a critical incident debriefing (witness officers had the option, rather than the requirement, to debrief with a mental health professional). Each session was invoiced to the MPD with a Client ID established by the mental health professional. Once treatment was completed a return-to-duty determination was to be provided to the Chief of Police by the mental health professional prior to the involved officer being returned to duty.

Objective, Scope and Approach

This audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing as a part of the Internal Audit Department's Fiscal Year 2016 Annual Audit Plan.

Objective

The objective of the audit was to evaluate the MPD processes for documenting the critical incident referrals, visit confirmations and return to duty determinations provided by mental health professionals.

Scope

The scope of the audit covered the contract periods from August 15th, 2012 to the audit commencement date. The audit scope included a review of:

- The MPD's mental health critical incident debrief tracking and documentation and management of the referral process to a mental health professional.
- The contractual requirements as they pertain to the mental health professional, including authorization for activities and maintenance of documentation for services rendered.
- The process for validating and approving invoices issued by the mental health professional, including accuracy and adequacy of supporting documentation.

Approach

To accomplish our audit objective, Internal Audit performed the following:

- Interviews were conducted with the MPD and the mental health professional.
- Applicable state laws and city ordinances were evaluated.
- City policies and procedures were reviewed.
- The City's contract with the mental health professional was reviewed.
- A sample of invoices and referrals was tested.

Audit Results and Recommendations

Finding 1: Critical Incident Process

The MPD did not have adequate controls to appropriately document the data related to the mental health contract services.

Finding 1.1: Documentation of Referrals and Confirmation of Visits Did Not Exist

The City was unable to determine if services billed by the mental health professional have occurred and relate only to referred officers that were involved in critical incidents because a referral and confirmation process was not in place. The mental health professional assigned each officer a Client ID (Client A, Client B, etc.); however, no reconciliation was performed with the MPD that stated who the corresponding officer was for any of the Client ID's.

Recommendation

In subsequent contracts, the MPD should include clearer terms for deliverables and invoicing for services rendered.

MPD Management Response

The MPD agrees with the auditor's findings and recommendations. The following corrective action will be taken:

In subsequent contracts, the MPD will provide invoicing terms, including the requirements for referrals and visit confirmations, the hours approved for initial interventions and follow-up meetings and the billing protocol for other visits (worker's comp, family members and personal insurance coverage) within contracts and establish a methodology to reference officers without exposing their identity within the invoicing process.

Finding 1.2: Non-secure and Informal Process by the MPD for Documenting Mental Health Referrals, Visits and Return-to-Duty Confirmations

MPD's process for documenting the critical incidents since 2015 lacked appropriate security controls and would not provide adequate record-keeping. Prior to 2015, no referral records were maintained by the MPD.

Recommendation

The MPD should establish a secure and formal process to document the necessary data points regarding mental health debriefs to appropriately account for all referral, visitation confirmation and return-to-duty data.

MPD Management Response change

The MPD agrees with the auditor's findings and recommendations regarding the non-secure Process by the MPD for documenting critical incidents. The following corrective actions will be taken:

The MPD plans to establish a secure formal process to document the necessary data points related to the mental health referrals for critical incidents.

Finding 1.3: Invoice Approvals

Invoices from the mental health professional were not being routed to the appropriate MPD personnel for approval because the invoice approval process was not properly set up. Nevertheless, the invoices did not include adequate information for the contract manager to validate the expenses because the invoices only stated the Client ID for each officer and the Client ID was not shared with the MPD.

Based on the testing performed, the Internal Audit Department was unable to determine whether invoices from mental health professionals were legitimate expenses under the contract because of a lack of documentation.

Recommendation

The MPD should ensure that the contract manager or appropriate delegate validates and approves the invoice based on adequate documentation prior to payment.

MPD Management Response

The MPD agrees with the auditor's findings and recommendations regarding Invoice Approvals. The following corrective actions have been taken:

The MPD has updated the invoicing process to ensure that, prior to payments being processed, only the contract manager or delegate validates and approves the invoice using the critical incident records.

Finding 2: Return-to-Duty Determination

The MPD was in violation of the critical incident policy by allowing officers to return to active duty without a return-to-duty determination. For involved officers the critical incident policy states:

A return-to-duty determination and documentation will be provided to the Chief of Police by the Mental Health Professional prior to the Involved Officer being returned to duty.

For witness officers the critical incident policy states:

After consultation, a return-to-duty determination and documentation will be presented to the Chief of Police by the Mental Health Professional. In the case of a Witness Officer on paid administrative leave, their return-to-duty determination and documentation will be presented to the Chief of Police prior to being returned to duty.

Based on the testing performed, it appeared that officers were returning to active duty without a return-to-duty determination.

Recommendation

The MPD should establish a process to ensure that the return-to-duty determinations were obtained prior to returning the officers' to active duty.

MPD Management Response

The MPD agrees with the auditor's findings and recommendations regarding return to duty determinations. The following corrective actions have been taken:

The MPD has established a process to ensure that return-to-duty determinations are conducted and results validated prior to approving the officers to return to active duty.

Acknowledgments

The City of Minneapolis Internal Audit team would like to acknowledge the time, effort and partnership put forth from the MPD. Their enthusiasm and collaboration were very helpful in completing this audit. In addition, the Department Liaisons were also extremely helpful in providing information about their individual departments as well as being accommodating with meetings and timely with responses.