

FISCAL AUDIT

**DEPARTMENT OF PUBLIC SAFETY
BUREAU OF POLICE**

PUBLIC SAFETY TRAINING TRUST FUND (PSTTF)

Report by the
Office of City Controller

**MICHAEL E. LAMB
CITY CONTROLLER**

Douglas W. Anderson, Deputy Controller

Hadiza Buhari, CPA, MBA, Audit Manager

Rajesh Mehta, Auditor

August, 2013



First Floor City-County Building 414 Grant Street Pittsburgh, Pennsylvania 15219

August 15, 2013

To the Honorable: Mayor Luke Ravenstahl and
Members of Pittsburgh City Council:

The Office of the City Controller is pleased to present this Fiscal Review of the Public Safety Training Trust Fund, conducted pursuant to the Controller's powers under Section 404(b) of the Pittsburgh Home Rule Charter.

EXECUTIVE SUMMARY

The Public Safety Training Trust Fund (PSTTF) was established in 1982 (amended in 1985) to account for all local, state and/or federal reimbursements received for training and the disbursements of such funds for expenses related to recruits and in-service training of police officers, public safety employees as well as for the purchase of training equipment and related capital expenditures. The PSTTF is administered by the Police Training Academy (Academy), a unit of the Administration Branch of the City of Pittsburgh Police Bureau.

We performed certain procedures to determine whether the fund is properly accounted for and administered in accordance with Resolution #952 by evaluating the effectiveness and efficiency of its operations and related internal controls.

Our procedures did not disclose any instance of non compliance or any deficiency relating to the fund's operations or related internal controls. We appreciate the assistance and cooperation of the Police Bureau staff.

Sincerely,

A handwritten signature in cursive script that reads "Michael E. Lamb".

Michael E. Lamb
City Controller

INTRODUCTION

The procedures we performed relating to the Public Safety Training Trust Fund (PSTTF) were conducted pursuant to the Controller's powers under Section 404(b) of the Pittsburgh Home Rule Charter.

SCOPE AND METHODOLOGY

Our procedures were conducted pursuant to Article IV, Section 404(b) of the City of Pittsburgh Home Rule Charter and covered the period January 1, 2011 through December 31, 2012.

The objective of these procedures is to determine if the fund is properly accounted for and administered in accordance with Resolution #952. In order to achieve our objective, we interviewed Police Bureau personnel to gain an understanding of the processes and internal controls over management of the fund. We also examined supporting documentations to determine compliance with the Funds' established operating policies and procedures as well as a sample of records relating to revenues and expenditures recorded in the Fund.

BACKGROUND

The Public Safety Training Trust Fund (PSTTF) was established in 1982 (amended in 1985) to account for all local, state and/or federal reimbursements received for training and the disbursements of such funds for expenses related to recruits and in-service training of police officers, public safety employees as well as for the purchase of training equipment and related capital expenditures. The PSTTF is administered by the Police Training Academy (Academy), a unit of the Administration Branch of the City of Pittsburgh Police Bureau.

The Academy conducts public safety related training for the Police Bureau and other governmental agencies (primarily for the Commonwealth of Pennsylvania). Such training includes but is not limited to basic new recruit training, police mandatory in-service training, annual firearms qualification training, patrol rifle and taser training. The academy also operates a canine training school that supports the twenty two Police K-9 teams. All reimbursements received for training conducted for the state and/or federal agencies, or for other local law enforcement agencies are recorded in this fund and used to pay related expenses. The Academy is staffed by 15 sworn personnel who are involved in conducting various types of public safety training noted above and one civilian for administrative functions. Reimbursements from the Commonwealth of Pennsylvania have significantly declined due to reduced allocation of resources.

During the period January 1, 2011 to December 31, 2012 the Academy received a total of \$114,045 in 2011 and \$3,354 in 2012 as reimbursements for training conducted on behalf of the Commonwealth of Pennsylvania. The table below summarizes related expenses of the Academy:

Table #1 – Public Safety Training Trust Fund Expenses For the Period January 1, 2011 – December 31, 2012	
Protective/Investigation	\$ 148,865
Maintenance	77,785
Supplies	72,115
Travel/Training	36,236
Equipment	19,268
Boarding (K9)	6,190
Rent-Copiers	2,887
TOTAL	\$ 363,346

AUDIT RESULT

Our audit did not disclose any instance of non compliance or any deficiency relating to internal controls over management of the fund.

