

Highlights

Why We Did This Audit

The Kansas City, Missouri Police Department charges for training recruits and officers from other law enforcement agencies and for facility use by outside organizations.

Our review focused on determining whether the department established fees and charges that reflect all costs of providing services at the Regional Police Academy.

Background

The Police Department's Regional Police Academy opened in July 2007. The Public Safety Sales Tax funded the almost \$40.5 million it cost to build the Academy

The department charges outside law enforcement agencies about \$5,300 per participant for the recruit basic training program. In addition to the basic training program the department also offers driving training, firearms training, and other continuing education courses for varying fees. Academy facilities available for rent include classrooms, a gymnasium, an auditorium, firing range, and a simulation building.

For more information, contact the City Auditor's Office at 816-513-3300 or auditor@kcmo.org.

To view the complete report, go to <http://kcmo.gov/cityauditor> and click on Search Audit Reports.

PERFORMANCE AUDIT

Kansas City Regional Police Academy: Are All Costs Included In Academy Fees?

What We Found

The Police Department does not consider all costs when setting fees for training and facility rental at the Regional Police Academy. For example, staff only determines the salary and benefit costs of instructors before setting fees for basic training, driving course training, and firearms training. Staff does not calculate other costs, such as building or equipment costs that are involved in providing these courses. The department does not calculate any costs for its other continuing education training courses and facility rentals.

Regional Police Academy Enrollment in Basic Training Classes in Fiscal Years 2013 and 2014

Agency	FY 2013	FY 2014
KCPD Recruits	78	114
Recruits from Other Agencies	40	22
Total	118	136

Source: Kansas City, Missouri Police Department and City Auditor's Office calculations.

Although KCPD staff reviews academy fees annually and submits the fees to the Board of Police Commissioners for approval, staff has not recommended many fee changes over the last four or five years. Staff does not use long-term forecasting to anticipate future costs and staffing needs of providing academy training and facilities and does not perform periodic benchmarking of academy fees. KCPD staff should present full cost data, long-term forecasting, and benchmarking data to the board in their consideration for setting fees.

As recommended by the Government Finance Officers Association, KCPD has a formal fee setting policy. However, KCPD's fees and charges policy does not state whether KCPD intends to recover the full or less cost of academy training and facility use by outside entities.

What We Recommend

Our recommendations are directed toward:

- Strengthening the process for reviewing academy fees by calculating full costs of all training and facility use, as well as conducting long-term forecasting, and periodic benchmarking data on academy fees.
- Annually presenting full cost data, long-term forecasting and benchmarking of training and facility rental fees to the Board of Police Commissioners for consideration and approval of fees.
- Incorporating language explaining the board's intent to recover 100 percent or less of costs into the department's fee policy for the Board of Police Commissioners' consideration and approval.

Management agreed with some of the recommendations.