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CITY OF RENO  
AUDIT REPORT

RENO POLICE DEPARTMENT  
TRAFFIC CITATIONS  
JUNE 2020

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## CONTENTS

EXECUTIVE SUMMARY .....	2
BACKGROUND .....	3
AUDIT RESULTS .....	4
MANAGEMENT RESPONSES .....	4
SCOPE AND METHODOLOGY .....	5

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## OBJECTIVES

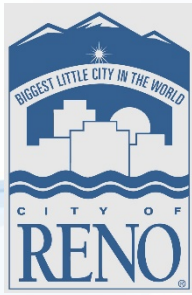
The audit objectives were designed to determine if the traffic citations issued by the Reno Police Department are in compliance with NRS 484A as they relate to traffic citation records and reports. Specifically, objectives include:

- To determine if the required data fields are included in the documented traffic citations;
- To determine if voids are processed in compliance with documented procedures;
- To determine if manual citation booklets and electronic citation devices are tracked as required by NRS 484A.610(1);
- To determine if the records of citations are maintained as required by NRS 484A.610(2); and
- To evaluate the risk of fraud, waste, and abuse relative to the audit objectives.

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## INTERNAL AUDIT MISSION STATEMENT

To provide the City of Reno with an independent appraisal function designed to assist the Reno City Council, citizens, and City management in establishing accountability, transparency, and a culture of continuous improvement in City operations.



# Executive Summary

## Reno Police Department

### Traffic Citations Audit

#### KEY FINDINGS

##### **Purpose of Audit**

Nevada Revised Statutes (NRS) 484A.690 requires an annual audit of traffic citations required in chapters 484A to 484E. This compliance audit was conducted to fulfill that requirement. Also, to evaluate the risk of fraud, waste, and abuse relative to the audit objectives.

- ✧ Minor data documentation errors were noted upon sample testing of 80 traffic citations issued. (6% error rate)
- ✧ RPD's preparation for the audit allowed for ease of access to records required for audit testing. Audit testing prior to the departmental adjustments would not have been possible.

##### **Audit Recommendations**

- ✧ We recommend all data fields be completed for each traffic citation issued in compliance with NRS requirements.

Details for the recommendation are included in the body of the report for the audit finding. Management agrees with the recommendation.

#### BACKGROUND

A longstanding requirement in the Nevada Revised Statutes (NRS) requires periodic audits of traffic citations issued per NRS 484A – 484E. Audit inquiries with executive management and key employees in 2016 identified this required compliance audit had not been conducted for the City of Reno.

The compliance audit was then scheduled for the next Annual Audit Plan, fiscal year 2017-18. Audit resources did not allow for its completion in that fiscal year. The audit was rescheduled for fiscal year 18-19's Annual Audit Plan.

For more information on this or other City of Reno Internal Audit reports, contact [InternalAudit@reno.gov](mailto:InternalAudit@reno.gov).

## **BACKGROUND**

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### **Nevada Revised Statutes Requirement**

The Nevada Revised Statutes (NRS) is the collection of codified laws of the state. NRS 484A.690 states, “Every record of traffic citations required in chapters 484A to 484E inclusive, of NRS must be audited at least annually by the appropriate fiscal officer of the governmental agency to which the traffic enforcement agency is responsible.” This compliance audit requirement was initially added to NRS in 1967. It was revised in 2011 to require annual audits instead of semiannual audits.

### **City of Reno Traffic Citations Audit History**

Internal Audit inquired on the City of Reno’s history of this compliance audit in August 2016. Executive management was not aware of any such audit conducted at the City. Per examination of Legislative Senate Committee meeting minutes from March 2011, it was determined that the City of Reno’s governmental liaison at the time was aware of the audit requirement. Additional inquiries with key personnel at the City of Reno did not produce further information regarding the lack of the compliance audit completion.

Internal Audit met with Reno Police Department (RPD) management in August 2016 to discuss the NRS requirement. It was communicated that the audit would be placed on an upcoming annual audit plan and conducted by the City’s Internal Audit division.

### **Preparations for the Audit**

RPD’s preparation for the audit included adjustments to their standard operating procedures to better track citations and records for audits in the following ways: the use of new manual booklets for traffic citations only and the enhancement of the record-keeping system for manually citation booklets provided to officers. These changes were implemented in June 1, 2017. Additionally, the RPD General Order P-280-17, *Citations*, was revised October 24, 2017 and included clear communication of the new procedures and officers’ accountability for every citation including voids and damaged citations. Audit testing prior to the departmental adjustments would not have been possible.

## AUDIT RESULTS

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Reno Police Department (RPD) records indicate that 16,188 electronic traffic citations and 1,652 manual traffic citations were issued by RPD during the audit scope. Records also indicate the void count for citations was 383 (electronic) and 84 (manual). Audit selected a valid, mid-range sample set of forty citations for each permit type for testing. The citations were then reviewed for compliance with NRS 484A as they relate to traffic citation records and reports. Additionally, a general review was conducted to determine if citywide and RPD policies were adhered to for succession planning and best business practices.

<b>Traffic Citations:</b>	<b>Issued</b>	<b>Voided</b>
Electronic	16,188	383
Manual	1,652	84

## Traffic Citation Records

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- Citation Completeness** 1. Of the eighty traffic citations sampled for testing, required data fields were not completed for the following:
- One did not include a brief description of the person’s appearance,
  - One did not include the number of the person’s driver’s license, and
  - Three did not include the state registration number of the person’s vehicle.
- These omissions appear to be minor oversight errors as the majority (94%) of the sampled citations include all required information as outlined in NRS 484A.630 and 484A.640.

Recommendation:

We recommend all data fields be completed for each traffic citation issued in compliance with NRS requirements.

**Management’s Response – RPD Traffic Division**

What measures are planned to address this finding?

The Traffic Division will send an e-mail to all sworn employees detailing the need to include all required data on all citations. Additionally, the Traffic Division will include this direction in the Briefing Information, and ensure that it is presented at all shift briefings for a period of one week.

When will the measures be taken?

June 2020.

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## Scope

The audit fieldwork included a review traffic citations issued during the audit scope, July 1, 2017 through March 31, 2019.

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## Methodology

The audit review included tests of the records of both manual and electronically issued traffic citations, inquiries with key personnel, and other auditing procedures as was considered necessary. Conclusions were reached by:

- Testing a sample set of manual and electronically issued traffic citations for compliance with NRS requirements;
- Testing the listing of manual and electronically voided traffic citations for unusual trends and compliance with NRS requirements;
- Reviewing policies and procedures, internal communications, and other documents related to traffic citation issuance;
- Examining issuance logs for citation books and electronic citation devices for compliance with NRS requirements; and
- Evaluating the risk of fraud, waste, and abuse relative to the audit objectives.

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## Audit Standards

We conducted this audit in accordance with standards of The Institute of Internal Auditors, sans Standards 1310-1 through 1321. Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.