



Crime Control and Prevention District Audit

August 1, 2025
(Subsequent Disclosure)

Mayor

Mattie Parker

City of Fort Worth Department of Internal Audit

100 Fort Worth Trail
Fort Worth, Texas 76102

Council Members

Carlos Flores, District 2

Michael D. Crain, District 3

Charles Lauersdorf, District 4

Deborah Peoples, District 5^{††}

Dr. Mia Hall, District 6^{††}

Macy Hill, District 7^{††}

Chris Nettles, District 8

Elizabeth M. Beck, District 9

Alan Blaylock, District 10[†]

Jeanette Martinez, District 11^{††}

[†] Audit Committee Chair

^{††} Audit Committee Member

Audit Staff

Patrice Randle, City Auditor

Brian Burkland, Audit Manager

Vanessa C. Martinez, Audit Manager

Yvonne Jimenez, Internal Auditor

DISCLOSURE (August 18, 2025): An internal quality control review, conducted by Internal Audit, revealed we did not inform the reader that the location of tablets and related equipment was redacted from **page 12** of this Crime Control and Prevention District Audit Report (released on August 1, 2025). Not redacting the asset locations could have posed a security risk and compromised the safeguarding of those assets. This omission did not affect audit conclusions noted within this report.





The Crime Control and Prevention District Audit was conducted as part of the Department of Internal Audit's Fiscal Year 2024 Annual Audit Plan.

Audit Objectives

The objectives of this audit were to assess the effectiveness of internal controls and ensure that disbursements were appropriate and adequately supported.

Audit Scope

Our audit covered the period of October 1, 2022 through September 30, 2023. Activity beyond this period was reviewed as deemed necessary.

Opportunities for Improvement

Gift credit card controls

Structured process to ensure accountability of assets

Appropriate general ledger postings

Executive Summary

As part of the Fiscal Year 2024 Annual Audit Plan, the Department of Internal Audit conducted a Crime Control and Prevention District (CCPD) Audit. CCPD funds are managed by the City's Police Department.

Based on our audit results, internal controls were effective and disbursements were supported. The FY2023 CCPD budget was properly approved by the CCPD Board and Mayor and City Council; budgeted CCPD expenditures were not exceeded; and two increases (during our audit period) were authorized by the CCPD Board and Mayor and City Council.

For audit testing, Internal Audit reviewed a sample of payroll and non-payroll expenses.

- **Payroll:** We reviewed a random sample of 50 paychecks from a sample of 77 employees and noted that hours charged to CCPD cost centers were accurately reflected on employee paychecks and on the City's general ledger. Furthermore, for the same sample of employees, we confirmed that payroll and benefits for employees assigned to CCPD full-time positions were charged to the CCPD Fund.
- **Non-payroll:** Based on our testing of 51 non-payroll expenses, we concluded that internal controls, in place for the approval of expenditures, were effective. However, we found areas for improvement in the following areas:
 - controls over gift cards used for the Code Blue Program;
 - accountability for assets, as one of 23 Samsung tablets purchased for virtual reality training could not be located; and,
 - proper posting of meal purchases, since \$53,951.42 in restaurant and food charges were posted to other contractual, operating supplies, and/or minor equipment general ledger accounts instead of a meals general ledger account.

Our audit findings are discussed in further detail within the [Detailed Audit Findings](#) section of this report.

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Background

In 1993, House Bill 22 allowed municipalities in counties with at least 1,000,000 residents to create a Crime Control and Prevention District (CCPD). The CCPD was therefore created in Fort Worth by a vote on March 4, 1995. The CCPD, which was created to address criminal activity in Fort Worth, is funded by a ½ cent sales tax and provides funding resources to police initiatives that reduce crime (e.g., neighborhood crime prevention, partnering programs, recruitment and training, equipment, technology, and infrastructure).

The authority of establishing a CCPD is through Chapter 363 of the Texas Local Government Code. City of Fort Worth (CFW) policies and procedures provide guidance and controls, and meet state requirements for the management and administration of CCPD funds. Half-cent sales tax proceeds are accounted for within the CCPD Fund, which is administered by the Fort Worth Police Department (FWPD). Oversight is provided by an eleven-member board of directors, consisting of the Mayor and City Council. The Board of Directors establishes the annual CCPD budget, oversees expenditures, and evaluates programs funded by the CCPD.

The Texas Local Government Code allows crime control and crime prevention costs to be covered with CCPD funds. Per Chapter 363, Sections 363.151(a) through (f), the CCPD may finance all costs of a crime control and crime prevention program, including personnel, administration, expansion, enhancement, and capital expenditures. Additionally, the program can include:

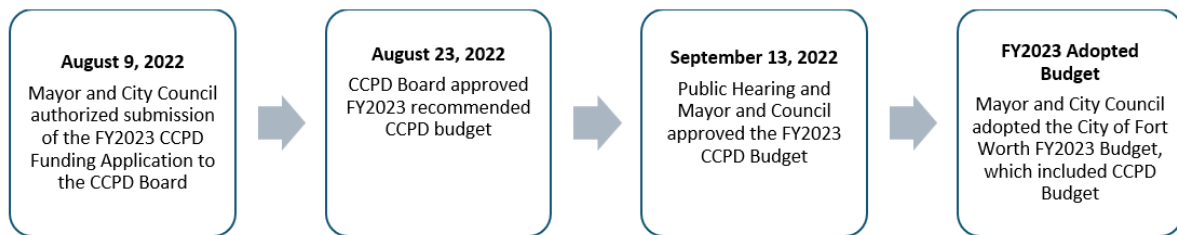
- police and law enforcement-related programs, such as a crime analysis center, mobilized crime analysis units, and countywide crime stoppers telephone lines;
- community-related crime prevention strategies, including block watch programs, community crime resistance programs, school-police programs, and senior citizen community safety programs;
- specific treatment and prevention programs, including positive peer group interaction programs, drug and alcohol awareness programs, county-wide family violence centers, work incentive programs, and social learning centers;
- court and prosecution services, including court watch programs, community arbitration and mediation centers, night prosecutor programs, and automated legal research systems; and,
- additional jails, jailers, guards, and other necessary staff.

Section 363.209 of the Texas Local Government Code requires the CFW to submit a funding application for each year's budget to the CCPD Board of Directors. Therefore, it is the City's policy to submit the funding application to the CCPD Board before funding is decided during the annual budget process. During the CFW's budget process, other City departments can apply for CCPD funding for expenditures that meet program and initiative requirements for the next budget year.

For our audit period, the Mayor and City Council approved the submission of the CCPD application. The application was subsequently submitted by the Police Chief to the CCPD Board for review and approval, followed by Mayor and City Council budget approvals.



Timeline of Approval of FY2023 CCPD Budget



Source: Auditor-Generated

Through M&C 22-0583 (dated August 9, 2022), the City Manager received authorization to submit the FY2023 funding application totaling \$117,387,173.00 to the CCPD Board. An adjustment totaling \$315,158.00 was made to dedicate an additional Deputy Chief of Police to Community Partnerships (in the Neighborhood Crime Prevention Initiative), while \$415,276.00 was shifted from the Partners with a Shared Mission Initiative to the Enhanced Response Initiative. The Mayor and City Council approved the \$117,702,331.00 budget on September 13, 2022, through M&C 22-0700.

Per Section 3.g. of the Fort Worth CCPD Financial Management Policy Statement, changes to the program scope (programs and initiatives) or staffing require CCPD Board and Mayor and City Council approval, regardless of the dollar amount. Additionally, all meetings must be posted in accordance with the Texas Open Meetings Act. It should be noted that mid-year budget adjustments not requiring appropriation of additional funds, but shifting savings from one program or funding level to another in the same initiative, also require approval of the CCPD Board and Mayor and City Council.

The funding application was comprised of five initiatives: Equipment, Technology and Infrastructure; Enhanced Response; Neighborhood Crime Prevention; Recruitment and Training; and Partners with a Shared Mission, which contained 47 programs, as displayed in [Exhibit I](#). The five approved initiatives, with an allowance for adjustments, are displayed in the following table.

FY2023 Mayor and City Council Approved Funding Application, by Initiative

Initiatives	FY2023 Budget per Funding Application	Adjustments to Funding Application	FY2023 Adopted Budget
Equipment, Technology & Infrastructure	\$40,340,764	\$0	\$40,340,764
Enhanced Response	\$27,331,809	\$415,276	\$27,747,085
Neighborhood Crime Prevention	\$25,584,765	\$315,158	\$25,899,923
Recruitment and Training	\$12,407,262	\$0	\$12,407,262
Partners with a Shared Mission	\$10,622,655	(\$415,276)	\$10,207,379
CCPD Adjustment	\$1,099,918	\$0	\$1,099,918
Total	\$117,387,173	\$315,158	\$117,702,331

Source: M&C 22-0583, CCPD Board Presentations, and FY2023 Adopted Budget

As noted in the following table, the FWPD (over a five-year average) received 96.7% of the annual CCPD funding. For FY2023, the FWPD received 94.92% of the CCPD budget, while the Transportation and Public Works Department received 3.12% for the purchase of vehicles and school zone infrastructure needs; the Park and Recreation Department received 1.18% to pay for programs like park community policing, and graffiti abatement program; and the Neighborhood Services Department received 0.78% for programs at various community centers.



Five-Year Trend of CCPD Funding Recipients

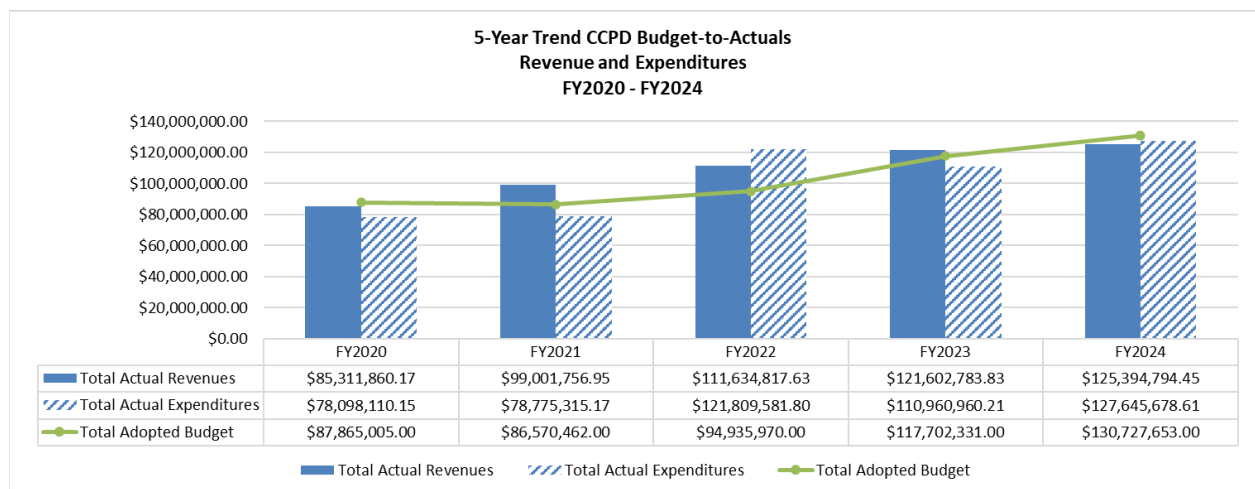
City Department	FY2020		FY2021		FY2022		FY2023		FY2024	
	Budget	Budget Percentage	Budget	Budget Percentage	Budget	Budget Percentage	Budget	Budget Percentage	Budget	Budget Percentage
Police	\$85,733,428	97.57%	\$84,444,386	97.54%	\$92,933,551	97.89%	\$111,720,421	94.92%	\$124,730,566	95.41%
Transportation and Public Works ▲	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$3,674,145 ▲	3.12%	\$3,095,815 ▲	2.38%
Park and Recreation	\$1,278,806	1.46%	\$1,277,817	1.48%	\$1,128,850	1.19%	\$1,392,957	1.18%	\$1,697,220	1.30%
Neighborhood Services	\$852,771	0.97%	\$848,259	0.98%	\$873,569	0.92%	\$914,808	0.78%	\$894,185	0.68%
Municipal Court	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$173,727	0.13%
Public Events	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$136,140	0.10%
FY TOTALS	\$87,865,005	100%	\$86,570,462	100%	\$94,935,970	100%	\$117,702,331	100%	\$130,727,653	100%

▲ Crossing Guard program

Source: PeopleSoft Financials

The FWPD publishes quarterly CCPD Program Reports that include current month actuals, and a quarterly forecast of revenues and expenditures, by program and initiative. The reports are on the FWPD's website and include performance measures for each program and initiative, such as number of events attended by Central Bike Officers or Mounted Patrol, the number of Police recruits who received training, number of in-car video systems installed, number of calls for service answered, etc.

The following table shows the budget-to-actual activity in the City's CCPD Fund over the last five fiscal years.



Source: PeopleSoft Financials



Objectives

The objectives of this audit were to assess the effectiveness of internal controls and ensure that disbursements were appropriate and adequately supported.

Scope

Our audit covered the period of October 1, 2022 through September 30, 2023. Activity beyond this period was reviewed as deemed necessary.

Given the magnitude of the CCPD program, Internal Audit excluded CCPD Fund disbursements to Partners with a Shared Mission (non-profits) and disbursements to other City departments (e.g., Neighborhood Services). These areas are being included in subsequent Annual Audit Plans.

Methodology

To achieve the audit objectives, the Department of Internal Audit performed the following:

- interviewed staff within the City's Police Department (FWPD);
- reviewed FWPD standard operating policies and procedures;
- reviewed Local Government Code Chapter 363 (*Crime Control and Prevention Districts*);
- reviewed CFW purchasing policies and contracts;
- reviewed expenditures posted to the CCPD Fund for appropriate support, proper approvals, and business purpose;
- reviewed CFW FY2023 Annual Comprehensive Financial and Single Audit reports;
- reviewed Mayor and Council Communication and Ordinances related to CCPD;
- performed physical observation of assets purchased with CCPD funds;
- reviewed CCPD committee agendas and meeting minutes; and,
- evaluated internal controls related to the Crime Control and Prevention District.

We conducted this performance audit in accordance with generally accepted government auditing standards, except for peer review¹. Those 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.

¹ Government auditing standards require audit organizations to undergo an external peer review every three years. A peer review was due in June 2024, but is not planned until FY2025, for the three-year period ending December 31, 2023.



Audit Results

Based on the work performed, we concluded the CCPD annual budget was approved by the CCPD Board of Directors and Mayor and City Council as required, internal controls in the disbursement of CCPD funds were effective, and disbursements were supported.

We observed that, as required by the FWPD's CCPD Financial Management Policy Statement, changes to the initiative's budget were presented to the CCPD Board and Mayor and Council for approval. For example, \$228,499.00 was reallocated from the Civilian Response Unit Program to the Police Storefronts and Code Blue Administration Programs, all of which are within the Neighborhood Crime Prevention Initiative. This reallocation did not increase the overall CCPD budget. However, it resulted in a revised budget of \$120,606,804.00, with expenditures totaling \$110,960,960.21 and excess funding of \$9,645,843.79.

FY2023 Budget-to-Actual Expenditures

Department	FY2023 Adopted Budget	Budget Adjustments	FY2023 Adjusted Budget	Actual Expenditures	Variance
Police	\$111,720,421.00	\$0.00	\$111,720,421.00	\$105,694,811.17	\$8,930,082.83
Recruitment and Training - Police trainee pay increase	\$0.00	\$1,565,598.00	\$1,565,598.00		
Recruitment and Training - Additional trainee class	\$0.00	\$1,338,875.00	\$1,338,875.00		
Police	\$111,720,421.00	\$2,904,473.00	\$114,624,894.00	\$3,387,715.27	\$286,429.73
Transportation and Public Works	\$3,674,145.00	\$0.00	\$3,674,145.00		
Park and Recreation	\$1,392,957.00	\$0.00	\$1,392,957.00		
Neighborhood Services	\$914,808.00	\$0.00	\$914,808.00		
FY2023 Revised Approved Budget	\$117,702,331.00	\$2,904,473.00	\$120,606,804.00	\$110,960,960.21	\$9,645,843.79

Source: M&C and PeopleSoft

FWPD FY2023 expenditures (Police only) totaled \$105,694,811.17 and were allocated between five initiatives, as noted in the following table.

CCPD FY2023 Actual Expenditures by Initiatives

Initiative	FY2023 Actual Expenditures							
	Police Department			Other City Departments			Grand Totals (\$)	Grand Totals (%)
	Police	Non-Profits through Police	Subtotal by Police Initiatives	Transportation and Public Works	Park and Recreation	Neighborhood Services		
Equipment, Tech, & Infrastructure	\$39,919,786.40	\$0.00	\$39,919,786.40	\$0.00	\$0.00	\$0.00	\$39,919,786.40	36.0%
Enhanced Response	\$23,950,766.14	\$0.00	\$23,950,766.14	\$3,387,715.27	\$328,228.08	\$204,520.47	\$27,871,229.96	25.1%
Neighborhood Crime Prevention	\$23,369,862.12	\$0.00	\$23,369,862.12	\$0.00	\$686,301.99	\$0.00	\$24,056,164.11	21.7%
Recruitment and Training	\$9,246,487.02	\$0.00	\$9,246,487.02	\$0.00	\$0.00	\$0.00	\$9,246,487.02	8.3%
Partners with a Shared Mission	\$2,128,972.47	\$6,057,591.02	\$8,186,563.49	\$0.00	\$214,782.85	\$444,600.38	\$8,845,946.72	8.0%
CCPD Adjustment ¹	\$1,021,346.00	\$0.00	\$1,021,346.00	\$0.00	\$0.00	\$0.00	\$1,021,346.00	0.9%
Totals	\$99,637,220.15	\$6,057,591.02	\$105,694,811.17	\$3,387,715.27	\$1,229,312.92	\$649,120.85	\$110,960,960.21	100.0%

¹CCPD Adjustment (e.g., Risk Allocation and Worker's Compensation)

Source: PeopleSoft Financials

Based on our review of general ledger transactions, some appeared questionable or excessive at first glance. However, we did not see evidence of inappropriate purchases. For example, we observed purchases of drinking water totaling more than \$20,000.00, which could appear questionable. However, supporting documents indicate the water was purchased for programs like Mounted Patrol and Bike Patrol.

Approximately 70% of the food purchases were charged to Code Blue-related programs. Code Blue, as described on the CCPD's scope document provided to Internal Audit, is an initiative in which police officers and residents work together to assist in crime prevention and intervention. The Code Blue program serves as the umbrella organization for the following: Citizens on Patrol Program, Clergy and Police Alliance,



Code Blue at the School, Hispanic Citizens on Patrol, Ministers Against Crime, Community Emergency Response Team, Citizens Police Academy, Citizens Police Academy Alumni, and Teen Academy. The Code Blue Administration program also provides funding for four sworn positions to oversee Code Blue operations. Per CCPD's Quarterly Reports, there were 1,400 active Citizens on Patrol volunteers in FY2023, while there were 1,380 volunteers in FY2024.

The following table illustrates types of purchases made with CCPD funds in FY2023. The majority (50.1%) of expenditures were related to salaries and benefits, followed by fund transfers (for expenditures such as cameras and replacing high mileage vehicles); and other contractual services, including jail operating expenses, software, etc.

**CCPD FY2023 Actual Expenditures,
Posted to the City's General Ledger (GL), by Accounts**

GL Accounts	Actual Expenditures	
	FYPD	FYPD Paid to Partners with a Shared Mission Initiatives
Salaries and Benefits	\$53,295,202.16	\$114,691.80
Transfers (e.g., cameras, police facility, replacing high mileage vehicles and motorcycles, etc.)	\$27,093,851.19	\$2,735,308.00
Other Contractual Services (e.g., jail operating expenses, software and licenses, cloud storage, welding services, training hardware such as virtual reality and tablets, drinking water, janitorial services, gift cards, cable TV, etc.)	\$10,458,135.07	\$5,260,289.52
Allocations (e.g., IT support and services, network services, etc.)	\$1,796,918.00	\$0.00
Information Technology Supplies (e.g., portable public safety radios, docking stations, laptops, projectors, video conferencing monitors, etc.)	\$967,604.63	\$0.00
Cellular Phone Charges (e.g., phone and data services, etc.)	\$869,029.26	\$6,505.29
Uniforms	\$862,291.85	\$319.00
Other Varied Accounts (e.g., insurance, training, electricity, office supplies, etc.)	\$753,443.71	\$69,449.88
Operating Supplies	\$544,896.34	\$0.00
Minor Equipment	\$411,298.54	\$0.00
Risk Allocation (e.g., commercial insurance, lawsuit transfer, etc.)	\$395,933.00	\$0.00
Meals (i.e., restaurants and grocery stores)	\$59,643.93	\$0.00
Subtotal FY2023 Expenditures	\$97,508,247.68	\$8,186,563.49
Grand Total FYPD Expenditures	\$105,694,811.17	

Source: PeopleSoft Financials

We selected a random sample of 77 FYPD employees that charged a total of \$2,960,594.18 to CCPD in FY2023.

- Within the sample of 77 employees, we identified 33 who were assigned to full-time CCPD positions.
- Internal Audit verified that related salaries and benefits (a total of \$2,632,470.60) were properly charged to the CCPD Fund.
- The remaining 44 employees' salaries and benefits (totaling \$328,123.58) were partially charged to the CCPD Fund, due to participation in CCPD initiatives.
- We selected a random sample of 50 paychecks (totaling \$52,972.63). We confirmed that hours charged within the timesheet, coded to a CCPD task group and combo code, were accurately reflected on the employee paycheck and in the City's general ledger. We also confirmed that CCPD cost centers were mapping appropriately within the general ledger. When reviewing timesheet approvals within PeopleSoft, we noticed three approvers were from the Human Resources Department. These were not considered exceptions, as this was due to the City's process of "freezing" departmental payroll approval access after that cut-off period.



We selected a partially judgmental (11) and partially random sample (40) of 51 non-payroll expenditures, totaling \$397,345.24. We concluded that expenditures were incurred as required by City policy (e.g., proper approvals, documented receipts, purchases for business purposes and related to CCPD activities, etc.). However, although a purchase of 400 gift cards (valued at \$20,000.00) was properly approved and supported, the quantity purchased was not limited to immediate program needs. For example, the City canceled and returned 53 of the 400 cards due to nonuse. Additionally, logs maintained by FWPD only supported the disposition of 390 of the 400 cards.

One Samsung 7+ tablet purchased in December 2022 could not be located. Per FWPD staff, they were unsure of the location of the tablet, but said it could have been in the possession of a former FWPD employee. FWPD indicated they are working on setting up a check-in/out log for that equipment.

We also identified \$53,951.42 in purchases at restaurants/fast food establishments that were charged to other contractual, operating supplies, and in one instance to minor equipment general ledger accounts rather than a meals general ledger account.

Due to the significant volume of CCPD expenditure transactions (194,438 in FY2023), Internal Audit will complement this audit by reviewing CCPD expenditures as a part of Internal Audit's routine data analysis.



Overall Risk Evaluation

HighMediumLow		
CCPD gift card quantities not limited to immediate program needs		
Lack of accountability controls over equipment		
	Misclassification of meal expenditures within the general ledger	



Detailed Audit Findings

1. CCPD gift card purchase quantities are not limited to immediate program needs.

The Fort Worth Police Department (FWPD) reportedly provides gift cards to Code Blue volunteers who qualify for fuel reimbursement. FWPD uses gift card disbursement logs to track gift card distributions.

On May 8, 2023, the FWPD was invoiced for 400 gift cards valued at \$50.00 each. Gift card disbursement logs supported the disposition of 390 of those 400 gift cards. However, the remaining 10 gift cards were not supported with logs.

- FWPD gift card disbursement logs showed that 337 of the 400 gift cards were given to individuals. For purposes of this audit, Internal Audit did not verify whether names on the FWPD's gift card disbursement logs were Code Blue volunteers, or whether gift cards were distributed as required by FWPD policy.
- FWPD gift card disbursement logs showed that 53 of the 400 gift cards were canceled and returned to the vendor after the gift cards began to depreciate, due to nonuse. Since these 53 gift cards had been held by the City for more than one year, the gift cards lost value each month. As a result, the City received a \$2,385.00 vendor credit in June 2024, for gift cards initially valued at \$2,650.00. The vendor applied the \$2,385.00 credit in October 2024 to offset a subsequent gift card purchase invoice amount.
- The following table summarizes documentation supporting activity and non-activity on the 10 gift cards not supported by gift card logs. The 10 cards were valued at \$500.00 (10 cards @ \$50.00 each). Since there was no supporting gift card disbursement log, Internal Audit could not conclude as to whom the 10 gift cards were distributed. FWPD staff indicated they were aware that procedures were not followed on gift cards purchased during our audit period and had taken necessary action.

Vendor/Gift Card Charges	Amount
WalMart	\$155.40
Kroger	\$71.19
Monthly Fees NOTE: One of these gift cards only had monthly fees assessed. No purchases were made on that one card.	\$68.41
Exxon	\$50.00
T&C Hardware, Inc.	\$50.00
QT	\$50.00
Montgomery Street Antiques	\$32.42
Remaining Gift Card Balance NOTE: This remaining gift card balance was for the one gift card that only had monthly fees assessed.	\$22.50
Costco	\$0.08
TOTAL:	\$500.00

Source: Auditor-Generated

FWPD has a departmental policy addressing gift card eligibility. Per the policy, Code Blue volunteers who choose to participate in the reimbursement program receive a \$50.00 gift card after their first hour of volunteering, a second \$50.00 gift card once they reach 25 volunteer hours, and so on after each 25



hours, until reaching the maximum \$500.00 in one given calendar year. The following Code Blue functions are noted as being eligible for reimbursement:

- patrolling, while using a personal motor vehicle; and,
- driving a personal motor vehicle to a Fort Worth Police Department office to conduct Code Blue patrol-related radio base operations.

FYPD management indicated Code Blue is the largest volunteer program in the City and continues to grow, and that gift cards replaced fuel reimbursement for volunteers driving their own vehicles to patrol. It should be noted that, according to the policy, passengers in motor vehicles conducting patrols, bicycle or foot patrols, and use of motor vehicles to attend Code Blue meetings are not eligible for reimbursement. FYPD management indicated that FYPD personnel are also not eligible to receive gift cards.

Although Section V.F. of the City's Internal Controls Policy states that internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses, Internal Audit concluded that the structure of the FYPD's gift card program does not help ensure losses are minimized, as gift card purchases do not appear limited to the number needed to meet the immediate needs of the established program. An example includes the 53 gifts cards in the City's possession for over one year, but unused and depreciating in value. Also, the opportunity for loss of theft of gift cards is increased.

A total of 2,300 gift cards valued at \$115,000.00 were purchased in FY2023 (900 cards), FY2024 (900 cards), and October 2024 (500 cards). The FYPD's FY2023 Fourth Quarter Program Report (July 2023 – September 2023) notes a three-year average of 49,176 Code Blue Program volunteer hours. Per quarterly reports, there were 1,400 active Citizens on Patrol patrollers and 97 newly-trained Citizens on Patrol members in FY2023, and 1,380 active Citizens on Patrol patrollers and 83 newly-trained Citizens on Patrol members in FY2024.

Section V.D.a. of Administrative Regulation C13 states that gift cards should not be purchased for the general public, but may be purchased as specified in an approved gift card program such as Code Blue. The Regulation specifically lists components of a structured gift card incentive program (e.g., how gift cards are to be stored and distributed) and states that departments wanting to establish a gift card incentive program should work with the City Manager's Office and the City Attorney's Office.

During our review, Internal Audit observed correspondence indicating that FYPD received a waiver for gift cards purchased directly from the vendor in November 2022. The reason noted was the City's gift card contract expired on March 21, 2022 with no renewal options. Internal Audit observed a contract (CSC No. 58829) with the vendor, executed on February 7, 2023. However, Exhibit A of the contract noted a February 1, 2023 expiration date, which was prior to the effective date of the contract. This contract, which was executed during our audit period, contained up to four one-year renewal options.

Recommendation 1A: *The Fort Worth Police Chief should limit gift card purchases to meet its immediate needs or at least decrease the number and/or frequency of gift cards purchased in bulk, and should set a limit regarding the maximum number of gift cards to be on hand at any given time.*

Auditee's Response: Concur. Staff will review usage rate to determine the number of gift cards that should be purchased during the year.

Target Implementation Date: August 31, 2025



Responsibility: Buck Wheeler, Deputy Chief

Applicable Department Head: Robert Alldredge, Interim Police Chief

Applicable Assistant City Manager: William Johnson

Recommendation 1B: *The Fort Worth Police Chief should ensure that gift cards are properly accounted for by maintaining logs to support the numerical sequence of each gift card purchased by the City of Fort Worth (e.g., reconcilable to the supporting invoice); to whom and on what dates the cards were distributed; printed and signed names of each person to whom credit cards were issued; proper safeguarding, etc.*

Auditee's Response: Concur. Staff will review the existing gift card inventory and reconciliation procedures to ensure the inventory log process is applied consistently. Training will be provided for staff for any needed changes to procedure.

Target Implementation Date: August 31, 2025

Responsibility: Buck Wheeler, Deputy Chief

Applicable Department Head: Robert Alldredge, Interim Police Chief

Applicable Assistant City Manager: William Johnson

Recommendation 1C: *The Fort Worth Police Chief, in cooperation with the Chief Financial Officer, should ensure that contracts are negotiated in a timely manner.*

Auditee's Response: Concur. The Contracts Team regularly reaches out to vendors at least twice per week, when the contracts are in the Vendor Review stage and tracks through a contracts database. Additionally, an Annual Procurement Plan allows us to monitor the contracts utilized and assigned to the department for renewal or new contract in advance of expiration date.

Target Implementation Date: Completed and ongoing

Responsibility: Keith Morris, Assistant Police Director

Applicable Department Head: Robert Alldredge, Interim Police Chief

Applicable Assistant City Manager: William Johnson

2. One virtual reality tablet was not located.

Section V.E. Safeguarding of Inventory of the Finance Directive Inventory (FD12) states that each department must have adequate safeguards in place. However, during Internal Audit's March 31, 2025 site visit to the Bob Bolen Public Safety Complex, we were unable to locate one of the 23 Samsung S7+ tablets purchased from Axon Enterprise, Inc. in December 2022. During a follow up visit on April 7, 2025, FWPD confirmed they had not located the tablet. Although FWPD staff was unsure of the location of the tablet, they said it could have been in the possession of a former FWPD employee.

Per FWPDP, the tablets are used for virtual reality training purposes. During the site visit, Internal Audit observed the room where these trainings reportedly take place. FWPDP indicated that some (approximately six during Internal Audit's site visit) tablets, along with related equipment (VR headsets, tasers, etc.), are stored [REDACTED]

NOTE: The location of tablets and related equipment was redacted above since not redacting the asset locations could have posed a security risk and compromised the safeguarding of those assets.



Source: Internal Audit on March 31, 2025

Upon inquiry by Internal Audit, FWPDP staff explained there was no process in place to sign-in and sign-out for tablets to know who has custody of the asset, and that the tablets were not included in FWPDP inventory records. While the cost of the tablet was not material (less than \$500.00), the lack of processes to safeguard and track custody of assets could lead to loss of assets without detection. Additionally, equipment could potentially result in the misuse of restricted information.

Per the City's contract (CSC 57477), the City is required to pay warranty of \$3.13 per tablet for 10 years (until 09/30/2033). While immaterial in dollar amount, the City is spending CCPD funds on equipment that does not exist.

Recommendation 2A: *The Fort Worth Police Chief should ensure that the attempt to locate and recover the missing asset is performed and documented.*

Auditee's Response: Concur. Staff was unable to recover the missing asset. Necessary documentation will be completed as required by the Asset Management Unit's annual inventory procedures.

Target Implementation Date: August 31, 2025

Responsibility: Chris Daniels, Deputy Chief

Applicable Department Head: Robert Alldredge, Interim Police Chief



Applicable Assistant City Manager: William Johnson

Recommendation 2B: *The Fort Worth Police Chief should ensure that a process is implemented for proper custody and tracking of assets.*

Auditee's Response: Concur. In November 2024, Fiscal Command staff implemented new policies (G.O. 509.02-03) that resulted in a department-wide review and update of asset inventory data. In March 2025, staffing resources were reallocated to implement policy changes. The department is currently conducting the annual asset inventory, utilizing the data collected during that process and is expected to be completed by August 2025. This process has included additional reviews that are expected to result in a report to be submitted to the Chief of Police including any recommendations toward improving the completeness and accuracy of asset data. Starting in Fall 2025, staff will begin providing additional asset training at department sites for equipment managers. During this time, staff will be able to review current practices that inform asset tracking and custody procedures that affect the annual inventory.

Target Implementation Date: August 31, 2025

Responsibility: Acting Assistant Chief – Finance and Personnel Bureau

Applicable Department Head: Robert Alldredge, Interim Police Chief

Applicable Assistant City Manager: William Johnson

Recommendation 2C: *The Fort Worth Police Chief should discontinue paying costs (e.g., warranty) associated with the missing asset.*

Auditee's Response: Concur. Staff will review charges to identify and discontinue warranty charges.

Target Implementation Date: August 31, 2025

Responsibility: Chris Daniels, Deputy Chief

Applicable Department Head: Robert Alldredge, Interim Police Chief

Applicable Assistant City Manager: William Johnson

3. The CCPD meal expenses were posted inconsistently into multiple general ledger accounts.

Section 4.2. *Accuracy* of the Administrative Regulations General Accounts Payable Guidelines (effective February 27, 2023) states that to achieve accuracy as an internal control objective, payments are to be made accurately and posted to the correct account for the correct amount.

CCPD-related meals were purchased by procurement card and the expenses were posted to general ledger accounts. During the audit period, approximately \$103,159.07 in CCPD funds were spent on meals from restaurants and fast-food establishments and allocated as follows:

- Meals - \$49,207.65 (47.70%)
- Operating Supplies - \$32,983.84 (31.97%)



- Other Contractual Services - \$20,503.60 (19.88%)
- Minor Equipment - \$463.98 (0.45%)

Less than 50% of expenditures with restaurants and other food establishments were recorded as meals. Instead, postings were made to operating supplies, other contractual services, and minor equipment, thus overstating expenses in those general ledger accounts and understating expenses within the general ledger account designated for meals.

Inconsistent postings under/overstate expenses by general ledger account type, which may result in unexpected overages in approved budget line items and incorrect budgetary trends. It should be noted that total meal expenses could exceed \$103,159.00 if additional food purchases were made, but transaction descriptions within the general ledger did not include a restaurant/fast-food establishment description.

Recommendation 3A: *The Fort Worth Police Chief should ensure a review is performed for meal expenses and correct any postings of meals that are in the incorrect account.*

Auditee's Response: Concur. In March 2025, the Police Department identified multiple PCard charges that appeared to be in the incorrect account number. We established a monthly process as follows:

Procurement Team

1. MA1/PCard Coordinator Runs the Z_PO_PCARD_LOOKUP_TRANS_035 Lookup PCard transactions query for all PCard charges for the month and
2. Reviews and identifies charges that appear to be in the wrong account including meal charges.
3. By the end of the following month, the data is then forwarded to the Budget Team.
4. PCard Coordinator monitors PCards continuously throughout the month.
5. Budget Team (emails attached for March-April-May.)
6. The Budget Team completes the following:
 - a. Review the information,
 - b. Work with unit on PCard entries, and
 - c. Enter and complete GL journals to move the actuals to the correct account when appropriate.
7. Make sure the combo codes are activated.
8. Additionally, during the year-end meetings that PD Budget Staff conducts with units, the PCard charges year to date are available for review and procedures reviewed as well.

Target Implementation Date: Completed and ongoing

Responsibility: Keith Morris, Assistant Police Director

Applicable Department Head: Robert Alldredge, Interim Police Chief

Applicable Assistant City Manager: William Johnson

Recommendation 3B: *The Fort Worth Police Chief should ensure that expenses are posted to the correct general ledger account.*

Auditee's Response: Concur. See explanation for 3A.



Target Implementation Date: Completed and ongoing

Responsibility: Keith Morris, Assistant Police Director

Applicable Department Head: Robert Alldredge, Interim Police Chief

Applicable Assistant City Manager: William Johnson



Acknowledgements

The Department of Internal Audit would like to thank the Police Department for their cooperation and assistance during this audit.



Exhibit I – FY2023 CCPD Budget to Actual, By Initiative

INITIATIVE	PROGRAMS	FY2023 ADOPTED BUDGET	FY2023 ADJUSTED BUDGET	FY2023 EXPENDITURES (Sorted from Largest)	VARIANCE
Equipment, Tech & Infrastructure Initiative	High Mileage Vehicle Replacement	\$12,727,482.00	\$12,727,482.00	\$12,727,482.00	\$0.00
	Facility Requirement	\$6,050,000.00	\$6,050,000.00	\$6,041,076.20	\$8,923.80
	Officer Safety Equipment	\$6,032,114.00	\$6,032,114.00	\$6,066,603.63	(\$34,489.63)
	Technology Infrastructure	\$5,187,101.00	\$5,187,101.00	\$5,065,384.07	\$121,716.93
	Jail Cost Allocation	\$3,550,004.00	\$3,550,004.00	\$3,750,000.00	(\$199,996.00)
	Police Radio Tower	\$2,655,560.00	\$2,655,560.00	\$2,655,560.00	\$0.00
	Vehicle Replacement Equipment (previously Mobile Data Computer Prgm)	\$2,050,000.00	\$2,050,000.00	\$2,005,919.66	\$44,080.34
	Citywide Camera Program	\$1,000,000.00	\$1,000,000.00	\$889,729.13	\$110,270.87
	Crime Lab	\$880,253.00	\$880,253.00	\$509,781.71	\$370,471.29
	Motorcycle Replacement	\$208,250.00	\$208,250.00	\$208,250.00	\$0.00
Subtotal for Equipment, Tech & Infrastructure Initiative		\$40,340,764.00	\$40,340,764.00	\$39,919,786.40	\$420,977.60
Enhanced Response Initiative	School Resource Unit	\$10,049,712.00	\$10,173,657.00	\$10,434,270.92	(\$260,613.92)
	Crossing Guards (previously Crossing Guard Study)	\$3,674,145.00	\$3,674,145.00	\$3,387,715.27	\$286,429.73
	Special Events Response (previously Special Events Overtime Detail)	\$3,112,424.00	\$3,112,424.00	\$3,246,772.69	(\$134,348.69)
	Central Bikes	\$3,201,269.00	\$3,201,269.00	\$3,154,225.06	\$47,043.94
	West Bikes / WRRRT	\$2,434,473.00	\$2,434,473.00	\$2,454,903.75	(\$20,430.75)
	Mounted Patrol	\$1,749,208.00	\$1,749,208.00	\$1,802,376.87	(\$53,168.87)
	Officer Expansion	\$1,390,060.00	\$1,390,060.00	\$1,386,265.39	\$3,794.61
	Strategic Operations Fund	\$668,644.00	\$668,644.00	\$650,687.82	\$17,956.18
	COPS Hiring Match	\$640,648.00	\$640,648.00	\$640,647.19	\$0.81
	Parks Community Policing	\$657,795.00	\$657,795.00	\$532,748.55	\$125,046.45
	Stockyards Overtime Detail	\$168,707.00	\$168,707.00	\$180,616.45	(\$11,909.45)
	Subtotal for Enhanced Response Initiative	\$27,747,085.00	\$27,871,030.00	\$27,871,229.96	(\$199.96)
Neighborhood Crime Prevention Initiative	Neighborhood Patrol Officers	\$14,996,420.00	\$14,996,420.00	\$14,891,576.78	\$104,843.22
	Crisis Intervention Team	\$2,824,446.00	\$2,824,446.00	\$2,801,067.66	\$23,378.34
	Patrol Support	\$1,532,564.00	\$1,532,564.00	\$1,398,073.82	\$134,490.18
	Code Blue Administration (previously Community Programs Admin)	\$950,077.00	\$1,171,588.00	\$1,171,587.58	\$0.42
	Code Blue	\$1,275,412.00	\$1,275,412.00	\$1,005,101.63	\$270,310.37
	Civilian Response Unit (previously Community Service Officer Program)	\$1,495,907.00	\$1,143,463.00	\$791,139.64	\$352,323.36
	Graffiti Abatement	\$672,100.00	\$672,100.00	\$686,301.99	(\$14,201.99)
	Crime Prevention Unit	\$622,626.00	\$622,626.00	\$613,095.65	\$9,530.35
	Homeless Outreach Program Enforcement (HOPE)	\$1,165,012.00	\$1,165,012.00	\$557,513.52	\$607,498.48
	Domestic Violence Victim Assistance (new program)	\$88,847.00	\$88,847.00	\$85,657.34	\$3,189.66
	Police Storefronts	\$48,000.00	\$54,988.00	\$55,048.50	(\$60.50)
	Community Information (new program)	\$228,512.00	\$228,512.00	\$0.00	\$228,512.00
	Subtotal for Neighborhood Crime Prevention Initiative	\$25,899,923.00	\$25,775,978.00	\$24,056,164.11	\$1,719,813.89
Recruitment and Training Initiative	New Officer Training (previously Recruit Officer Training Program)	\$10,566,675.00	\$13,471,148.00	\$8,039,866.97	\$5,431,281.03
	Cadet Program	\$466,397.00	\$466,397.00	\$451,127.35	\$15,269.65
	Expanded Training	\$312,669.00	\$312,669.00	\$325,885.29	(\$13,216.29)
	911 Call Taker Program (new program)	\$868,721.00	\$868,721.00	\$252,634.89	\$616,086.11
	New Officer Recruitment	\$192,800.00	\$192,800.00	\$176,972.52	\$15,827.48
Subtotal for Recruitment and Training Initiative		\$12,407,262.00	\$15,311,735.00	\$9,246,487.02	\$6,065,247.98
Partners with a Shared Mission Initiative	Community Based Programs	\$3,170,341.00	\$3,170,341.00	\$3,091,194.70	\$79,146.30
	Gang Intervention Program (new program)	\$2,286,608.00	\$2,286,608.00	\$1,945,334.79	\$341,273.21
	After School Program	\$2,024,000.00	\$2,024,000.00	\$1,596,615.04	\$427,384.96
	Late Night Program	\$977,870.00	\$977,870.00	\$659,383.23	\$318,486.77
	Safe Haven Youth Program	\$556,607.00	\$556,607.00	\$503,899.62	\$52,707.38
	Family Justice Center (One Safe Place)	\$379,500.00	\$379,500.00	\$379,522.00	(\$22.00)
	Crime Prevention Agency Partnership	\$392,397.00	\$392,397.00	\$371,089.73	\$21,307.27
	Partners with Shared Mission Administration (new program)	\$301,146.00	\$301,146.00	\$183,637.68	\$117,508.32
	Alliance for Children (CACU)	\$118,910.00	\$118,910.00	\$115,269.93	\$3,640.07
	Subtotal for Partners with a Shared Mission Initiative	\$10,207,379.00	\$10,207,379.00	\$8,845,946.72	\$1,361,432.28
CCPD Adjustment	Adjustments (e.g., Risk Allocation and Worker's Compensation)	\$1,099,918.00	\$1,099,918.00	\$1,021,346.00	\$78,572.00
	Elections	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal for CCPD Adjustment		\$1,099,918.00	\$1,099,918.00	\$1,021,346.00	\$78,572.00
GRAND TOTAL		\$117,702,331.00	\$120,606,804.00	\$110,960,960.21	\$9,645,843.79

Source: M&C and PeopleSoft Financials