



**AUGUST 27, 2025**  
**AUDIT**  
**REPORT** No. 25-06

*Performance Audit of the Community Oriented Police  
Bureau (COPB)-Donations*

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**REPORT HIGHLIGHTS:**

**PAGE:**

- Incomplete documentation and non-compliance with policy

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The Council  
City of Shreveport

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August 27, 2025

Councilwoman Tabatha Taylor  
Chairman, Shreveport City Council

Dear Councilwoman Taylor:

Subject: Audit No. 25-06 – Performance Audit of the Community Oriented Police Bureau (COPB) - Donations

Attached please find the report mentioned above. Management comments are included in the report.

Sincerely,

*Leanis L. Steward*

Leanis L. Steward, CPA, CIA  
City Internal Auditor

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## EXECUTIVE SUMMARY

### Performance Audit of the Community Oriented Police Bureau (COPB)- Donations

#### Why We Did This Audit

We have completed a Performance Audit of the Community Oriented Police Bureau (COPB) - Donations. This audit was requested by management.

The objective of our audit for the Community Oriented Police Bureau-Donations was to determine:

- Are internal controls established and effectively implemented to ensure the proper receipt, accurate recording, and appropriate use of donations?

#### What We Recommended:

- Establishing and maintaining comprehensive documentation related to events and donations
- Adhering to policies prohibiting the acceptance of cash and gift card donations

#### What We Found

The Performance Audit of the Community Oriented Police Bureau (COPB) - Donations aims to assess the efficiency and effectiveness of the organization's donation management processes.

During this audit, we reviewed events and donations from 2023 and 2024. However, documentation for 2023 was not available, as management indicated that the event and donation records were not maintained. In 2024, COPB hosted seven events: Brunch and Bingo, Camps 2024, Crush Endo, Keep in Mind to Be Kind, Operation Graduation, Your Voice Matters, and National Night Out.

In conducting this audit, we discovered that cash and checks were recorded in the city financial system. However, documentation related to the events and donations were inconsistent with the procedures, flyers were not available for all events, donation forms were not completed, and gift cards and cash were received despite procedures prohibiting them.

We identified the following areas for improvement:

- The procedure to maintain proper documentation for events and donations
- The procedure for receiving cash and gift card donations for the events

## INDEX

Executive Summary .....	1
Index .....	2
Introduction .....	3
Scope and Methodology.....	4
Findings and Recommendations.....	5-6
Finding 1: Incomplete documentation and Noncompliance with policy.....	5
<u>Appendix A</u> : Findings Risk Ranking Criteria.....	8



## Introduction

The Community Oriented Policing Bureau (COPB) is a component of the Police Department's Uniform Services Division that enhances public safety by fostering collaborative relationships within the community and organizations. The COPB focuses on proactive engagement with citizens to strengthen police-community relations and improve communications. To support these efforts, COPB hosts and participates in events throughout the year. The COPB events may receive donations. The following is a snippet of events that COPB hosted or attended in 2024:

### **COPB EVENTS**

Brunch & Bingo

Camps 2024

Crush Endo

Your Voice Matters

### **COMMUNITY EVENTS**

Donuts with Grownups

Airport Park Fun Day

Veterans Parade

Alpha Media Backpack  
Giveaway

For this audit, we focused on donations received for COPB events. This report contains one finding with one recommendation. [Appendix A](#) contains the risk descriptions for the recommendation risk levels throughout the report.

The objective of this audit was to determine:

- Are internal controls established and effectively implemented to ensure the proper receipt, accurate recording, and appropriate use of donations?



## AUDIT NO. 25-06 July 7, 2025

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### Scope and Methodology

The scope of this audit was limited to the Community Oriented Policing Bureau (COPB) – Donations. The period reviewed was January 1, 2023, to December 31, 2024. To answer our objective, we reviewed relevant internal controls and developed audit procedures that included, but were not limited to, the following:

- Interviewed management to enhance the understanding of the process,
- Reviewed City Ordinances pertaining to policing and donations,
- Reviewed applicable documentation and performed test work on data,
- Reviewed the Financial Accounting Management System data,
- Considered all five internal control components (control environment, risk, monitoring, information and communication, control activities) of the Standards for Internal Control in the Federal Government. Internal controls are a process used by management to help an entity achieve its objectives.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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, conclusions, and recommendations based on our audit objectives.

***The Internal Audit Office expresses appreciation to the management and personnel of the Community Oriented Policing Bureau (COPB) – Uniform Service Division for their cooperation and assistance provided during the audit.***





**Objective: Are internal controls established and effectively implemented to ensure the proper receipt, accurate recording, and appropriate use of donations?**

**Finding 1: Incomplete documentation and Noncompliance with policy**

The COPB office manager or designee is responsible for receiving check donations for Community Oriented Policing activities, issuing a receipt to the donor, logging the donation in the COPB database, and retaining a copy of the check for COPB records. Cash and gift cards are not accepted.

One of the goals of this audit was to review events and donations from 2023 and 2024. However, documentation for 2023 was not available, as management indicated that event and donation records were not maintained during that year. We noted, under the current leadership, the COPB has established procedures and maintained records for 2024 activities.

**Highlight:**  
 Records maintained and procedures were created in 2024

During our review of 2024 events. We identified there were seven events that were hosted by COPB:

2024 COPB Events	
Event	Description
<b>Brunch and Bingo</b>	Seniors were invited to meet the Community Liaison Officers (CLOs) and Neighborhood Action Teams (NATs), play bingo, and enjoy light brunch. CLOs share important information on crime prevention, health, and wellness
<b>Camps 2024</b>	2024 Boys Youth Leadership Camp (teaching life skills) and youth fishing camp (hands-on educational activities that encourage boys and girls-between the ages of 6 to 13)
<b>Crush Endo Event</b>	Endometriosis Awareness & Support Walk/Run
<b>Keep in Mind to Be Kind Event</b>	Raise awareness against Bullying for youth
<b>Operation Graduation Event</b>	No supporting documentation was available in the folder to list description
<b>Your Voice Matters Event</b>	To introduce the community patrons to their community-oriented policing bureau
<b>National Night Out (NNO)</b>	National Night Out is an annual community-building campaign that promotes police-community partnerships and neighborhood camaraderie to make our neighborhoods safer, and more caring places to live

Source: COPB Event Request -2024 Folder



## AUDIT NO. 25-06 July 7, 2025

Our review of the Community Oriented Policing Bureau (COPB) events identified that cash and checks were recorded in the system. However, there were instances where documentation related to events and donation tracking was incomplete or inconsistent with established procedures. For example:

- No supporting documentation was available in the **Operation Graduation event** folder.
- Flyers were not available for all events reviewed, including the **Camp event** and the **Keep in Mind Be Kind event**.
- Donation forms were incomplete for some events, such as **Brunch & Bingo**, and donor signatures were missing (e.g., **Brunch & Bingo, Southern Maid**).

Additionally, gift cards were accepted, and cash in the amount of \$120 was also received.

We also noted that the COPB donation tracking spreadsheet could be streamlined by incorporating all events within a single worksheet, rather than maintaining multiple sheets.

Inconsistent documentation and acceptance of prohibited donation types may reduce transparency and weaken internal controls, increasing the potential for errors or noncompliance with established policies.

**Recommendation:** We recommend that the Community Oriented Police Bureau (COPB) establish and maintain comprehensive and consistent documentation related to events and donations. This should include promotional materials (e.g., flyers), formal event approvals, and strict adherence to policies prohibiting the acceptance of cash and gift card donations.

Risk: Low

### **Management Response:**

We agree with the recommendation. The Community Oriented Police Bureau will develop and implement a standardized documentation protocol for all events and donations. With this audit and help, the protocols have been further enhanced for transparency and accounting. This will include retaining promotional materials such as flyers, ensuring formal event approval forms are completed and stored, and maintaining clear records demonstrating compliance with the prohibition on accepting cash and gift card donations.

Due Date: In Progress



**AUDIT NO. 25-06**  
**July 7, 2025**

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c: City Council  
Clerk of Council  
Mayor  
Chief Administrative Officer  
Carr Riggs and Ingram  
City Attorney  
Chief of Police



## Appendix A: Findings Risk Ranking Criteria

The chart below summarizes our evaluation of risk for the recommendations outlined in the report. Each recommendation was assessed at a high, medium, or low risk level based on a qualitative assessment of exposure and/or corrective action priority.

Risk Levels	Risk Description
<b>High Risk</b>	Represents a <b>significant</b> level of risk exposure to city assets, public safety, or achievement of objectives or mission. Corrective action should have the highest priority.
<b>Medium Risk</b>	Represents a <b>moderate</b> level of risk exposure to the city from extensive operating inefficiencies or high-level non-compliance issues. Corrective action should occur expeditiously.
<b>Low Risk</b>	Represents a <b>minimal</b> level of risk exposure to the city from inefficiencies or low-level non-compliance issues. Corrective action should occur as appropriate.