



# REPORT TO THE CITY COUNCIL BY THE CITY INTERNAL AUDITOR

## AUDIT OF FALSE ALARMS – POLICE AND FIRE DEPARTMENTS INTERNAL AUDIT REPORT (IAR) 060321-05

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December 30, 2021

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### Report Highlights

### Page(s)

- Key aspects of the false alarm ordinance were not followed 7-8
- Over \$35,000 annually in uncollected fines for false alarms 12
- Inaccurate billings for the program 13-14
- Ordinance revisions needed for improved effectiveness. 7,17



**Leanis L. Steward**  
City Internal Auditor



The Council  
City of Shreveport

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December 30, 2021

Councilwoman Tabatha Taylor  
Vice Chairman, Shreveport City Council

Dear Councilwoman Taylor:

Subject: IAR 060321- 05 – Audit of False Alarms - Fire and Police Departments

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

Sincerely,

Leanis L. Steward, CPA, CIA  
City Internal Auditor

ts

## Performance Audit:

### False Alarms Program – Fire and Police Departments

#### What We Found

The purpose of [Chapter 6 - Alarms Ordinance](#) is to reduce the number of false alarms occurring within the City of Shreveport and the resultant waste of police and fire departments resources. The volume of false alarm calls across the City has a substantial effect on police and fire departments' availability to respond to crimes and other emergency situations.

We identified the following issues:

- No collection of false alarm fines from Fire Department
- Lack of dedicated employees as False Alarm Coordinators for Fire and Police Departments
- Lack of information about false alarm companies such as current licenses from the State
- City has no up-to-date registration from alarm companies
- No timely quarterly reports about false alarm to senior management for Police and Fire Departments
- Appeal program to Alarm Board is not available
- Inaccuracies in billing for false alarm fines
- Missing identifying information on receipts of payment for false alarm fines

#### Why We Did This Audit

We have completed an audit of the False Alarms for Fire and Police Departments. This audit was conducted as one of our regularly scheduled audits included in the annual Audit Plan developed by the City Internal Auditor. Our objectives were to determine if:

- Internal controls related to the False Alarms Program are operating effectively.
- Processes and protocols of the False Alarms program comply with ordinance provisions.

#### What We Recommended

The Fire and Police Departments should:

- Collect the fines from false alarms.
- Have adequate resources available for False Alarms program and consider combining the separate programs into one section.
- Ensure licenses and registrations of false alarm companies are up to date and correct.
- Provide quarterly reports about false alarms to senior management.
- Ensure payment data of false alarms fines is clear and concise.
- Coordinate with Information Technology and Revenue Division to ensure data about false alarm billing is accurate.

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## Introduction and Background

City Ordinance, Secs 6-26 to 6-41 for Police Department and Secs 6-56 to 6-71 for Fire Department are about the False Alarms within the City’s limit.

- For Police, an alarm notification (e.g., burglar alarm) is designated as false when the responding officers do not find evidence of a criminal offense or attempted criminal offense.
- A Fire false alarm is activation of the fire alarm system which results in response by the fire department caused by misuse of the fire alarm system, or any other activation not caused by heat, smoke or fire or other emergency.

False alarms waste valuable public safety resources, which in turn reduces emergency unit availability to respond to real emergencies, as well as, detracts attention from reducing crimes. The Alarm Ordinance was enacted to control and minimize unnecessary use of resources by reducing false alarms. This is achieved through mandatory licensing and registration of alarm companies, and imposition of fines for false alarms, with fine amounts increasing during the year as the number of alarms from a location increase.

Fee schedule for false alarms for each year is below. The 1<sup>st</sup> is a warning notice.

2 <sup>nd</sup> - \$25	3 <sup>rd</sup> - \$75	4 <sup>th</sup> - \$100
5 <sup>th</sup> - \$150	6 <sup>th</sup> - \$300	7 <sup>th</sup> and over-\$500 each

The objectives of this audit were to determine the following:

- Compliance with Chapter 6 of Code of Ordinances “False Alarms”
- If controls over billings and payments for false alarm fines are operating effectively and in compliance with the policies and procedures.





**Recommendation Evaluation Risk Criteria**

This report contains 9 findings with 9 recommendations. The chart below summarizes our evaluation of risk for the recommendations outlined in the report. Each recommendation was assessed a high, medium, or low risk level based on a qualitative assessment of exposure and/or corrective action priority.

Risk Levels	Recommendations
<p style="text-align: center;"><b>High</b></p> <p>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.</p>	<ul style="list-style-type: none"> <li>➤ Fines from Fire Department Need to be Collected (<b>Finding: <a href="#">No Collection of False Alarm Fines from Fire Department</a></b>)</li> <li>➤ Full time dedicated False Alarm Coordinators are needed for Police and Fire Departments (<b>Finding: <a href="#">No Dedicated False Alarm Coordinators for Fire and Police Departments</a></b>)</li> <li>➤ Billing and Payment information should be accurate, clear, and concise (<b>Finding: <a href="#">Billing and Payment Are Not in Compliance with Policies and Procedures</a></b>)</li> </ul>
<p style="text-align: center;"><b>Medium</b></p> <p>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.</p>	<ul style="list-style-type: none"> <li>➤ Up to date licenses and permits for alarm companies (<b>Finding: <a href="#">Lack of Up-to-Date License Data and Annual Registration with the City</a></b>)</li> <li>➤ Quarterly reports about false alarms should be available to senior management (<b>Finding: <a href="#">No Quarterly Reports to Senior Management</a></b>)</li> <li>➤ Appeal process for false alarm should be available (<b>Finding: <a href="#">Process of Appeal to Alarm Board Is Not Available</a></b>)</li> <li>➤ Coding for alarm calls should be correct (<b>Finding: <a href="#">Miscoding Errors</a></b>)</li> <li>➤ Payments need to be documented promptly (<b>Finding: <a href="#">Payments</a></b>)</li> <li>➤ Outstanding invoices should be collected timely (<b>Finding: <a href="#">High Value Delinquency Accounts from Police Department</a></b>)</li> </ul>
<p style="text-align: center;"><b>Low</b></p> <p>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.</p>	<p style="text-align: center;">None</p>



## Scope and Methodology

The scope of this audit was limited to the False Alarm Program operating activities occurring during the period January 2018 – December 2020. To achieve the audit objectives, audit procedures performed included, but were not limited to, the following:

- Interviewing Police and Fire Departments' Personnel responsible for administering the False Alarm Program.
- Documenting and evaluating the internal controls over the False Alarm Program, such as policies and procedures, and the issuing and billing process for fines from False Alarm.
- Reviewing the City's ordinance regarding False Alarm, Chapter 6 Secs 6-1 to 6-55 for Police Department, and Chapter 6 Secs 6-56 to 6-71 for Fire Department.
- Reviewing a sample of bills from False Alarm, monthly statements from Accounting and Revenue Departments, transactions, incident data, and supporting documents to test effectiveness of controls and determine compliance with existing policies and procedures.

We used data analytics to compare billing data to false alarm incident data to target possible billing discrepancies. Random and judgmental sampling selection was then used to improve the overall efficiency of the audit. The results cannot be projected to the entire population.

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.

***We thank the personnel in the Police and Fire Departments, Finance and Information Technology Departments for their cooperation, courtesy, patience, and assistance in gathering information provided to us in our work on this project. Since his hiring in August 2021, the current False Alarm Administrator for Police greatly assisted our efforts in obtaining relevant information.***





# **FINDINGS**

# **AND**

# **RECOMMENDATIONS**



**Objective: Determine compliance with Code of Ordinances for False Alarms Program**

The False Alarm Program for the City of Shreveport has two parts. One is for the Police Department, and one is for the Fire Department. Alarms for Police mostly deal with criminal matters while alarms for Fire are mostly about fire and medical issues. We have identified areas that could be improved to increase efficacy and effectiveness for the False Alarms Program.

**No Dedicated False Alarm Coordinators for Fire and Police Departments**

Chapter 6 of City's ordinance requires a False Alarm Coordinator for both the Fire and Police Departments to manage and oversee the False Alarms Programs. **For the Fire Department**, the Fire Prevention Chief also acts as the False Alarm Coordinator. However, **none of the functions of the false alarm program are being carried out** because, as the Fire Prevention Chief expressed, there is no extra manpower or resources to do the job properly. The last Police Department full-time False Alarm Coordinator left in late January of 2021 and the new False Alarm Coordinator did not come onboard until early August of 2021. **During certain periods from 2019-2020, the position was vacant or interim personnel carried out the duties for the Police Department.**

Additionally, the ordinance requires an Alarm Authority (supervisors over the false alarm coordinators) to meet semi-annually with alarm industry, police or fire department personnel, and city attorney to discuss ways to reduce false alarms. No meetings were held during the period under review.

**Recommendation 1:**

- (a)** Fire and Police Departments should assign a full-time employee as the False Alarm Coordinator and replace him/her promptly if that person terminates. To increase efficiency, the City should consider revising the ordinance and have one false alarm coordinator to manage the false alarm programs for both Police and Fire by combining the separate sections into one administrative program.
- (b)** Fire and Police Chiefs designate an Alarm Authority to oversee the operations for their respective departments
- (c)** Designated police and fire personnel should meet semi-annually with relevant stakeholders to discuss ways to reduce false alarms. As a part of the meeting sessions, management should facilitate some user education training to prevent inadvertent triggering of alarms.



**Management Response:**

**Police Department:** A study needs to be conducted to analyze combining Police and Fire Alarm coordinator positions. Police will create an Alarm Authority. Police False Alarm coordinator will begin conducting False Alarm Meetings to facilitate training, awareness, and false alarm reduction.

**Due Date a :** 1 Year or More

**Due Date b :** Less Than 6 Months

**Due Date c :** 6 to 12 Months

**Fire Department:** I agree with the recommendation.

**Due Date a :** In Progress

**Due Date b :** 6 to 12 Months

**Due Date c :** 6 to 12 Months

**Lack of Up-to-Date License Data and Annual Registration with the City**

According to literature, false alarms from security systems generally are caused by faulty installation, overly sensitive or faulty components, or inadequate maintenance. *Per City's ordinance, Sec 6-28 for Police and Sec 6-58 for Fire, every alarm business which shall engage in the business of altering, installing, maintaining, moving, repairing, replacing, servicing, selling or leasing onsite, furnishing or monitoring alarm systems in the city shall be required to possess a state license under the alarm industry licensing act, R.S. 40:1664 et seq. and any applicable city ordinances. It is also required that all alarm businesses register with the False Alarm Coordinator by January 31<sup>st</sup> of every year.* These provisions improve reliability of security system installation and compliance with codes. Further, registration helps to ensure a security system is installed by a licensed company, and better assists police and fire departments in maintaining contact information for these alarm companies.

**Currently, the Fire Department does not have any records related to license or registration for alarm companies.** The Police Department provided a spreadsheet indicating 2019 registration records were received for some alarm companies. However, there was no registration information documented for years 2020 - 2021, nor any license records for any years.

**Recommendation 2:**

False Alarm Coordinators or other designated personnel should ensure that all alarm companies operating within the City's limit should have an up-to-date state license and register annually with the City by January 31<sup>st</sup>. False Alarm Coordinators for Fire and



Police Departments should coordinate with alarm companies to ensure that all information regarding licenses from the State are valid and current.

Management should develop online registration forms for alarm companies and include them on the false alarm page website. All license and registration records should be available electronically for more effective maintenance and easier review.

**Management Response:**

**Police Department:** Police False Alarm coordinator will send letters in Dec 2021 to alarm companies for 2021 Annual Alarm Registration. Police False Alarm coordinator will contact IT regarding initiating online registration forms and website upgrades.

**Due Date:** Less Than 6 Months

**Fire Department:** I agree with the recommendation.

**Due Date:** 6 to 12 Months

**No Quarterly Reports to Senior Management**

*According to City’s ordinance, Sec 6-34 for Police and Sec 6-64 for Fire, the False Alarm Coordinator should provide senior management (Chief of Police or Fire Chief) a quarterly report in April, July, October, and January of each year about the number of false alarms by each month. Currently, there are some reportable statistics about false alarms, such as total alarms, total false alarms and percentage, maintained in the false alarm system for the Police Department.*

	Total Alarms	False Alarms	False Alarms Percentage
2018	11,730	7,526	64.16%
2019	11,472	7,742	67.49%
2020	9,834	6,897	70.13%
2021 as of 10/28/21	7,798	5,881	75.42%

The Police Department also has quarterly reports for 2018, 2019, and 2021 but no reports for 2020.

However, the Fire Department does not have any type of quarterly formal report or timely delivery of information about false alarms to Management. If no quarterly reports,



management cannot ascertain the number of alarms and if the programs are meeting their goal of successfully reducing false alarm calls to conserve public safety resources.

**Recommendation 3:**

- a) False Alarm Coordinators for Police and Fire Departments should ensure that a report about number of false alarms should be available to senior management by the due date for each quarter of the year. Additional meaningful yearly comparison information could include providing a statistic on the percentage of total alarms that are false alarms.
- b) Records about false alarms should be up to date and available for review by Management at any time.

**Management Response:**

**Police Department:** Police False Alarm Quarterly reports are available on H drive in the Quarterly Reports folder. Police False Alarm Records are up to date and available for review on H: drive in Monthly and Quarterly folders.

**Due Date a:** In Progress

**Due Date b:** In Progress

**Fire Department:** I agree with the recommendation.

**Due Date a:** Less Than 6 Months

**Due Date b:** 6 to 12 Months

**Process of Appeal to Alarm Board Is Not Available**

*Per City Ordinance Chapter 6, Sec 6-37 for Police and Sec 6-67 for Fire, any household or business entities charged with a false alarm should have the right to dispute the fine to the alarm appeal board within 20 business days after they receive the notice of payment. Currently, the three-member appeal board is not operational, therefore, **the appeal process is not available for citizens or business owners to have their disputes settled with the City as they are entitled.** Bills that were sent out noted appeals can be made to the Alarm Authority, who is a supervisory officer within the Police Department.*

Additionally, a separate section of the ordinance for both Police and Fire provides that appeals can be made within 15 days, which could be a conflict within the ordinance.



**Recommendation 4:**

Management should work with the Mayor's Office to have the Appeal Board up and running as soon as possible. False Alarm Coordinators from Fire and Police Departments should work with the Appeal Board members to have hearings promptly for citizens or business owners to appeal fines.

Management should recommend to City Council clarifying the city ordinance to ensure there is no conflict within the Appeals sections (15 days vs. 20 days).

**Management Response:**

**Police Department:** Police False Alarm will begin process to create Appeal Board. Police False Alarm will request Police Chief appoint a designee. Will request Mayor appoint and City Council approve two members. One of which from the alarm industry.

**Due Date:** Less Than 6 Months

**Fire Department:** I agree with the recommendation.

**Due Date:** 1 Year or More



**Objective: Determine if false alarm data and payments are accurate and in compliance with policies and procedures.**

**False alarms unnecessarily consume valuable public safety resources. Responding to false alarms creates real cost in the form of fuel, and accelerates the repair and replacement costs of equipment due to unnecessary overuse. Fines assessed and collected for false alarms present opportunities to enhance recovery of related costs.**

**No Collection of False Alarm Fines from Fire Department**

*Per City Ordinance, Section 6-64 (a) Shreveport Fire Department should collect fines from any household or business that had two (2) or more false alarms per fiscal year. **During the review period, Fire Department did not send out any bills for false alarms or collect any monies.***

We obtained incidents coded as false alarms by the Fire Department from the Fire Records Management System (RMS) and calculated **the City could potentially have billed between \$30,000 - \$40,000 annually from these false alarms for the Fire Department.**

**Recommendation 5:** The Fire Department should bill and collect fines from false alarms within the City's limit in accordance with the ordinance. Management should provide training and resources to personnel as needed to carry out the program.

The Fire Department should work with IT/Revenue to automate the billing process, including determining what system is best suited to handle the billing {e.g., will either the new Fire RMS system have the capabilities to support an automated billing process for false alarms or the MyGovernment Online (MGO) system}.

**Management Response:**

**Fire Department:** I agree with the recommendation.

**Due Date:** 6 to 12 Months

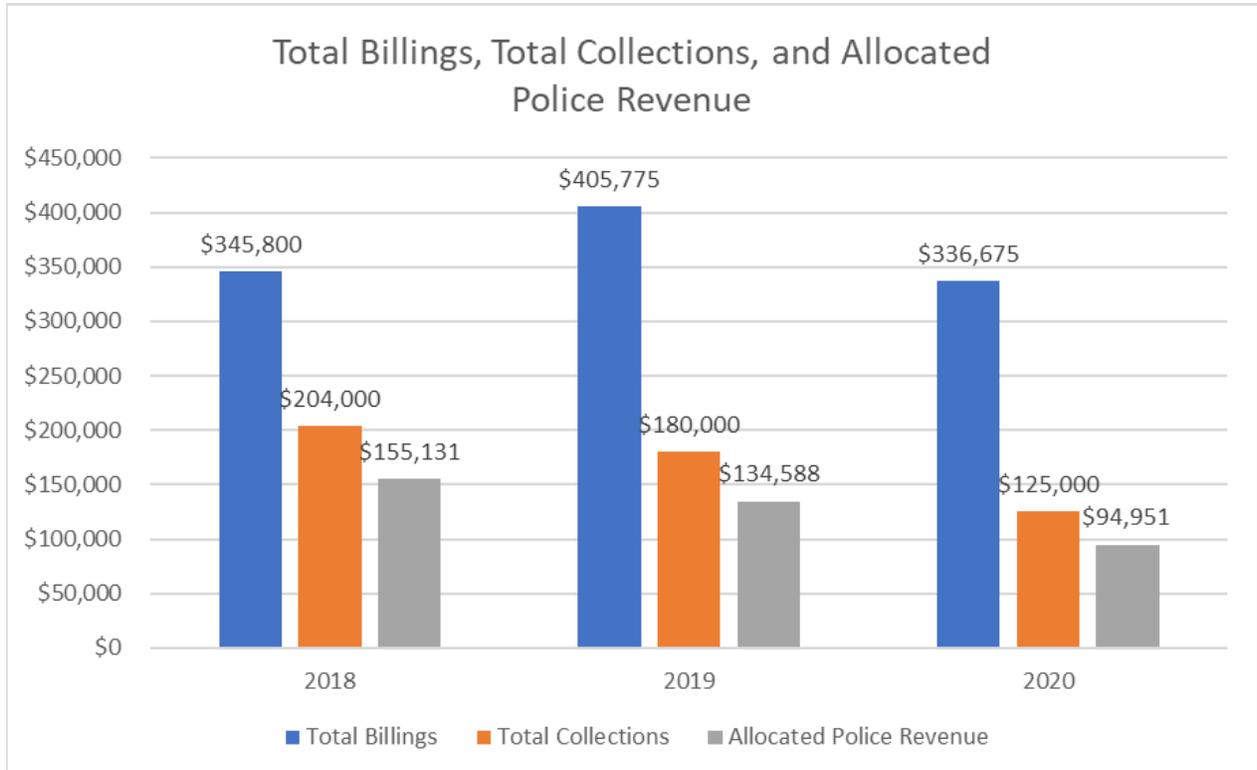
**Revenue Department:** In the past, we have explored the possibility of securing dedicated staff at MyGovernment Online for the purpose of developing additional functionality within that system. Given the amount of City work currently using the MGO system that is directly relevant to other areas that are in desperate need of upgrade (OLS/False Alarm), this could potentially be a comprehensive, as well as cost saving, approach.

**Due Date:** In Progress



### Billing and Payment Are Not in Compliance with Policies and Procedures

The chart below shows the false alarms billings and collections from Police Department for years 2018-2020. **Total collections were about \$204,000 in 2018; \$180,000 in 2019; and \$125,000 in 2020.** Based on the ordinance, the Police budget is allocated 75% of false alarm collections, and Finance is allocated the remaining 25% of the revenue.



Source: IT (Crystal Reports, RMS and COS\_ALARM systems), LOGOS accounting system

### Billing

Our review showed inaccuracies in false alarm billing. We obtained false alarm billings reports from Information Technology department for years 2018 – 2020 and compared them to records from the Police Department showing false alarm dispatch incidents to determine if false alarm billings were supported and accurate. We identified that False Alarm billings data was not always supported by incident reports from Police Department Records Management System (RMS). **We found overbilling errors, underbilling errors, and disposition coding errors.**

Using data analytics, we isolated approximately 700 incident numbers in 2019-2020 that were not matched between the billing system database and the police incident database (RMS). From these, we selected a total of 90 incident numbers for further detailed billing testwork.



### **Underbilling**

**We identified 36 of 90 incidents coded as false alarms that had not been billed,** resulting in underbillings. The police notes supported that the incident disposition code should be false alarm. As a part of the billing workflow ([See Attachment A](#)), police personnel (primarily false alarm administrator) must assign these incidents to a “Nonbill” status. We have not been able to identify a particular cause for these discrepancies.

### **Overbilling**

**We identified a smaller number of billings (6 of 90) that should not have been billed.** The disposition code was “unfounded” and police notes logged the incident as weather-related or other exceptions. However, bills were incorrectly sent thereby overbilling false alarms. We spoke with IT personnel who noted the billing of false alarms is automatically run nightly based on report data from the Police RMS. If the false alarm data from Police Department does not get adjusted for errors before the nightly billing batch, then the nightly batch run data could contain billing inaccuracies.

### **Billing and Payment Adjustments**

**We noted a significant number of billing adjustments, with about 15% of bills requiring adjustment;** however, we could not determine that there is a documented process in place to approve these adjustments. We also noted about 2% of payments had been adjusted, and no approval process was established.

**Recommendation 6:** Management should:

- a)** Perform review or audit of the false alarm program billing data to ensure data integrity and accurate billing. Management should work with IT/Revenue to upgrade False Alarm system or consider other systems (e.g., new RMS or MyGovernment Online) in conjunction with the Fire department for more effective billing to handle ordinance requirements.
- b)** Develop a process to approve billing and payment adjustments.



**Management Response:**

**Police Department:** Police Management will conduct periodic reviews of billing process. Will communicate discrepancies with City Revenue Department. Police Management has made request to IT for upgrades to False Alarm system.

**Due Date a:** 6 to 12 Months

Police Management will develop a process to approve billing adjustments.

**Due Date b:** 6 to 12 Months

**Revenue Department:** In the past, we have explored the possibility of securing dedicated staff at MyGovernment Online for the purpose of developing additional functionality within that system. Given the amount of City work currently using the MGO system that is directly relevant to other areas that are in desperate need of upgrade (OLS/False Alarm), this could potentially be a comprehensive, as well as cost saving, approach.

**Due Date a:** In Progress

**Revenue Department:** Revenue has developed a [mostly] automated workflow for requesting, processing and tracking billing and account adjustments. If Police/Fire would be acquiescent to having all billing/account adjustments completed by Revenue Data Control staff we could completely add False Alarms to this existing process.

**Due Date b:** In Progress

**Miscoding Errors**

Designated codes identify the call disposition for all incidents. **We noted inconsistent and erroneous disposition codes (30 of 90) based on our sample.** For example, “false alarms” were coded incorrectly on Police reports as “unfounded” which could result in undercounting errors on the false alarm report sent to department management. In most instances, the incidents with erroneous codes were correctly assigned to bill.

**Recommendation 7:** Management should provide any necessary training to ensure officers/dispatchers are correctly coding false alarm calls.

**Management Response:**

**Police Department:** Police False Alarm coordinator will conduct training to officers and dispatch personnel on disposition codes.

**Due Date:** Less Than 6 Months



## **Payments**

False alarm payment information is maintained by the Finance-Revenue Division. We randomly selected 24 payments of false alarm fines for fiscal year 2020 to determine:

- If invoices were provided for each transaction.
- If collections were recorded properly in the financial records.

For our sample, we were able to reconcile collections to the financial reports. However, supporting documentation such as copies of remittance advices/invoices were not always available to confirm accuracy in assigning payments to the proper false alarm account.

**Recommendation 8:** We recommend the following to Revenue management:

- a) If the invoice remittance is lost or not provided when payment is made, Revenue employees should document information about payments on a form such as account number, address, etc. so the related account can be properly credited.
- b) Consider requiring the scanning of receipts/invoices to decrease the chances of misplacement.

### **Management Response:**

**Revenue Department:** This recommendation is the currently established workflow for processing False Alarm payments. Division leadership will review with relevant staff to ensure this does not remain an issue.

**Due Date a:** In Progress

**Revenue Department:** Revenue is currently identifying resources needed for the implementation of a comprehensive point of sale (POS) solution. Requirements for this solution will include the ability to scan, index and digitally store complete receipt/invoice records as payments are made.

**Due Date b:** 6 to 12 Months

## **High Value Delinquency Accounts from Police Department**

An analysis of collections shows that approximately 50% of amounts billed are collected. We obtained a report from the Police False Alarm Coordinator of the top 15 delinquent accounts for 2019, 2020, and 2021. Some delinquent accounts accumulated up to over twenty thousand dollars per account owed. **We saw no evidence of collection efforts for these delinquent accounts.** We were able to determine a small number of these accounts were city vendors in violation of Section 26-211 (b) (1) of city ordinances, which prohibits purchase order awards to any person who owes fees or charges to city.



### **Bill Tracking**

Although the False Alarm system does have the ability to print bills and post collections, **the system cannot track status (e.g., send delinquent notices) or add additional penalties as required by city ordinance, Section 6-36 (g).**

Per Chapter 6 of City Ordinance, Sec 6-34 for Police, False Alarm Coordinator should follow up with those high value delinquency accounts to ensure proper billings and payments to the City in a timely manner.

**Recommendation 9:** To collect outstanding false alarm invoices:

- a) False alarm coordinators should work with the Revenue Division to find an acceptable way to collect the money from those high value delinquent accounts, such as using in-house collection efforts (phone calls, past due invoices and notices, late fees), contracting with a collection agency, or setting up a payment plan.
- b) Permit a system of monthly payment plans for those high value delinquent accounts.
- c) Consider recommendation to City Council for revising ordinance to have a restricted/verified response to alarm calls for those users who have a significant amount of outstanding fines. Restricted response does not apply to all alarm calls, but to lower priority calls for which no immediate danger to life or property is reported. Police do not respond to select alarm calls unless an alarm call is subsequently verified by some other means.

### **Management Response:**

**Police Department:** Police False Alarm coordinator will contact high value delinquency accounts through phone calls and certified letters regarding outstanding balances. Police False Alarm coordinator will discuss possibility of payment options with Finance Revenue department. Police not responding or delaying response to alarm calls due of outstanding fines is a dangerous position. Injury, loss of life or property due to willful delays on the part of Police could negatively impact the Police's community relations and place the City in legal jeopardy.

**Due Date a:** Less Than 6 Months

**Due Date b:** Less Than 6 Months

**Due Date c:** Do Not Accept Recommendation

**Auditor's Note:** The City Attorney's Office researched ordinances for New Orleans and Lafayette with similar language as recommendation 9c).

**Revenue Department** - Revenue is currently conducting discovery (both internally, and jointly with other departments) to improve our overall dunning processes. Short-term solutions could include outsourcing these delinquent collection efforts to our



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current vendors. More long-term approaches could include developing a more specialized delinquent collection team in-house, or simply increasing our ability to staff more compliance auditing staff. However, this should be prioritized behind the recommendations given by Internal Audit above relative to improving the overall functionality of the software we use for False Alarms.

**Due Date a:** In Progress

Prepared by:

A handwritten signature in blue ink that reads "Brian Nguyen". The signature is stylized and includes a long horizontal flourish at the end.

Brian Nguyen  
Staff Auditor

Approved by:

A handwritten signature in blue ink that reads "Leanis L. Steward". The signature is written in a cursive style.

Leanis L. Steward, CPA, CIA  
City Internal Auditor

bn:ts

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



Attachment A

