



COUNCIL ON LAW ENFORCEMENT EDUCATION AND TRAINING

Operational Audit

For the period July 1, 2020 through April 16, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**Audit Report of the
Council on Law Enforcement Education and Training**

**For the Period
July 1, 2020 through April 16, 2023**



OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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TO THE COUNCIL OF LAW ENFORCEMENT EDUCATION AND TRAINING

We present the audit report of the Council on Law Enforcement Education and Training (CLEET) for the period July 1, 2020 through April 16, 2023. The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

This report is a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.) and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

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Background

The Council on Law Enforcement Education and Training (CLEET or the Agency) was established in 1963. CLEET is responsible for implementing and enforcing statutory training, certification, and continuing education standards for peace officers; reviewing and approving licenses for private security guards, private investigators, bail enforcers, and related schools and businesses; conducting investigations and disciplinary actions of licensees as necessary to enforce statutory requirements; and maintaining training and employment records for all Oklahoma peace officers and CLEET-licensed individuals and businesses.

Agency management reported that as of the time of this report, there are 10,918 commissioned officers in the state of Oklahoma.

In addition to the main Council on Law Enforcement Education and Training, CLEET seats a general advisory council, bomb dog and drug dog advisory councils, a private security advisory committee, and a review board of subject matter experts.

CLEET council members as of February 2024 are:

Chief Brandon Berryhill	Chairman
Commissioner Randy Wesley	Vice-Chairman
Director Donnie Anderson	Member
Chief Don Cluck.....	Member
Lt. Elijah Hass.....	Member
Russ Higbie.....	Member
Dr. Katherine Lang	Member
Sheriff Kevin Mitchell.....	Member
Director Aungela Spurlock.....	Member
Chief Don Sweger	Member
Commissioner Tim Tipton.....	Member
Sheriff Chris West	Member
Deputy Sheriff Todd Young.....	Member

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The following table summarizes the Agency's sources and uses of funds for July 1, 2021 through April 30, 2023.

Sources and Uses of Funds

	FY 2022	FY 2023 thru April 30
Sources:		
Appropriations	\$ 3,661,579	\$ 6,890,519
Licenses, Permits, Fees	1,885,730	1,476,018
Other Revenues	348,148	293,433
Income from Money and Property	124,043	0
Total Sources	\$ 6,019,500	\$ 8,659,970
Uses:		
Personnel Services	\$ 2,757,219	\$ 2,354,551
Administrative Expenses	1,622,031	1,404,940
Assistance, Payments to Local Govn'ts	1,473,815	1,203,284
Property, Furniture, Equipment	233,489	2,455,709
Professional Services	215,220	173,277
Transfers and Other Disbursements	14,000	3,307
Travel	5,568	9,660
Total Uses	\$ 6,321,342	\$ 7,604,728

Source: Oklahoma State Accounting System (unaudited, for informational purposes only)

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Scope and Methodology

Our audit was conducted in response to 74 O.S. § 212, which requires the State Auditor and Inspector's office to audit the books and accounts of all state agencies whose duty it is to collect, disburse, or manage funds of the state.

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 and conclusions based on our audit objectives.

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessment of materiality and risk for the period July 1, 2020 through April 16, 2023. The audit period end date corresponds to the appointment of a new director. To assess risk and develop our audit objectives, we held discussions with management, distributed surveys to the Agency's personnel, and performed data analysis and prior audit follow-up. These procedures included:

- Reviewing revenue, expenditure, and asset-related data from the state accounting system and gathering information from Agency personnel to assess the related financial processes and trends for any notable risks.
- Reviewing the Agency's HR actions from the state accounting systems to assess changes that had a financial impact during the audit period, including reviewing a selection of approval documentation for such changes.
- Reviewing inventory listings and discussing the changes relating to the inventory processes that occurred since our prior audit.
- Reviewing pertinent statutes and regulations and assessing related risks.
- Reviewing the Agency's various funds, including their audit period activity and their authorizing statutes.

One objective related to revenues was developed as a result of the procedures performed, as discussed in the next section. No other significant risks or findings were identified.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Internal Control Considerations

The Government Accountability Office (GAO) emphasizes the importance of internal controls at all levels of government entities. Their *Standards for Internal Control*¹ outline the five overarching components of internal control: the control environment, risk assessment, information and communication, monitoring, and detailed control activities. Any component considered significant to our audit objectives is assessed during our procedures and included as appropriate in this report.

The *Standards for Internal Control* underscore that an internal control system is effective only when the five components of internal control are operating together in an integrated manner. They also stress that documentation is a necessary part of an effective internal control system and is required to demonstrate its design, implementation, and operating effectiveness.

¹ *Standards for Internal Control in the Federal Government*, or the “Green Book,” sets standards and the overall framework for an effective internal control system in federal agencies and is treated as best practices for other levels of government. Last update 2014, accessible online at <https://www.gao.gov/products/GAO-14-704G>.

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OBJECTIVE

Determine whether audit period revenues were collected in compliance with statutes 70 O.S. §§ 3311 and 3311.11 and whether the Agency's internal control system is operating effectively in line with GAO *Standards for Internal Control* to ensure all revenues were deposited.

Conclusion

We determined controls were in place to ensure audit period revenues collected were deposited at the bank in compliance with GAO *Standards*.

However, we determined the Agency may not be collecting all promissory note revenues and reinstatement fees due according to 70 O.S. §§ 3311 and 3311.11.

Scope and Methodology

To accomplish our objective, we performed the following:

- Documented our understanding of the revenue processes through discussion with management. We reviewed documentation including mail logs and database reports from the Thentia and BIM systems. Including deposit reconciliation documents.
- Evaluated those processes and identified and assessed significant internal controls related to our objective.
- Reviewed monthly deposit reconciliation spreadsheets for each fiscal year of the audit period to ensure that the reconciliation of the agency's deposit records to the State Treasury Activity Statement Report is occurring and reconciles each month.
- Documented our understanding of the handling of the Promissory Notes and officer mandatory education and training certifications required by 70 O.S. §§ 3311 and 3311.11 through discussions with management and the legal division.
- Reviewed the available data for officer reinstatements and outstanding Promissory Notes.

FINDINGS AND RECOMMENDATIONS

Promissory Note Revenues and Reinstatement Fees Due to the Agency May Not All Be Collected

Agency Database Lacks Key Reporting Capabilities

Promissory Notes

70 O.S. § 3311.11 requires any person or peace officer, upon employment by a law enforcement agency and prior to attending a basic law enforcement academy conducted by the Agency, to execute a promissory note for academy training. The person or peace officer promises to repay the note by remaining within the law enforcement profession in the State of Oklahoma for four years following graduation from the academy. If the officer becomes inactive for longer than 90 days, they are then responsible for paying the remainder of the promissory note balance to the Agency.

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The Agency utilized the BIM database to track promissory notes for July 2020 through June 2022. The BIM database was able to track the employment and active and inactive dates of the officers and to produce activity reports. Although the information was available, the Agency did not consistently attempt to collect repayments from officers during this time.

After the current business manager started her position in February 2022, she was able to bring the Agency up to date on the promissory notes. However, when the Agency then implemented the Thentia database in July 2022, they lost the ability to produce detailed activity reports in aggregate form. While staff can view individual records and reportedly reviews them for non-compliance while interacting with them on this basis, they are unable to run a full report of inactive officers. With nearly 11,000 officers, this greatly decreases the likelihood of the Agency detecting all instances of non-compliance with 70 O.S. § 3311.11 and collecting all funds owed for promissory notes.

According to management, the Agency does not currently have formal policies or procedures in place since the implementation of Thentia to ensure all inactive officers have been identified and are repaying the remaining balance of their academy training cost.

Certifications

Statute 70 O.S. § 3311 requires officers to receive mandatory education and training in areas such as domestic violence, stalking investigation, and mental health. Officers who fail to comply with these requirements are required to pay a \$150 reinstatement fee.

For the period of July 2020 through June 2022, the BIM database was used to track the officers' training certifications and provide activity reports showing which officers had or had not completed the required training. According to Agency management, there were processes in place for notifying the officers that had not completed the required training. We reviewed spreadsheets from this period where the Agency was tracking who had not completed their annual certifications. However, the spreadsheets do not appear to be complete as there is missing information, and it is unclear whether identified issues of noncompliance have been resolved.

As noted above, the Agency implemented the Thentia database in July 2022. Training certifications are currently entered online through the Thentia portal for each officer, but the Thentia database cannot produce aggregate reports showing who has not completed the required training. According to management, they did not review officer training activity and determine if suspensions were necessary for 2022 or 2023. This results in the Agency not implementing all applicable suspensions or collecting all reinstatement fees owed to them. In addition, the Agency is

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not able to notify all non-compliant officers that they are operating without the required training that is essential to the officers' and the public's safety. This is especially concerning given that management reported that around 10% of officers do not complete the required training annually as required by statute, and this figure does not take into account the past two years.

To reiterate, the Agency has procedures in place to address training non-compliance identified while working in individual officers' files, but does not have procedures in place to ensure all officers are up to date with required training.

The Agency has been working with Thentia personnel since the database was first implemented – over a year and a half – to resolve the issues discussed above. In addition to statutory compliance, these issues negatively impact:

- Management and staff's ability to get timely, quality information
- Board oversight
- The Agency's fee revenues
- Ability to timely notify officers when they are out of compliance
- Officers' confidence that their certifications have been properly renewed

According to GAO *Standards for Internal Control*:

- Management should use quality information to achieve the entity's objectives.
- Management should externally communicate the necessary quality information to achieve the entity's objectives.

Recommendation

Management should continue working with Thentia personnel to correct the reporting problems with the database as soon as possible.

In the meantime, the Agency should work to find alternate methods for tracking promissory notes and officer training certification activity until the issues with the Thentia system are resolved. For instance, the Agency may have to assign staff or hire additional help to manually determine whether officers are in compliance with statutes 70 O.S. §§ 3311 and 3311.11.

Views of Responsible Officials

CLEET has been aware of the challenges related to bulk tracking of both promissory note and annual training compliance since the launch of Thentia. CLEET selected Thentia based on the enthusiastic recommendation of OMES and repeated assurances by Thentia that its report writing capabilities were robust and would be capable of supporting the many different tracking responsibilities borne by the

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agency. Once CLEET's live data was transferred to Thentia and it became apparent that the promised report writing capabilities were not able to do what the agency required, CLEET began efforts with Thentia and OMES to rectify the shortcomings. Those efforts have been ongoing and continuous since July 2022 and continue to this day. Although bulk report writing has not been available to CLEET, CLEET staff review every record they encounter in day-to-day business, and they audit such records for compliance on individual bases. When noncompliance is detected, CLEET staff have pursued actions to obtain compliance from and, in appropriate cases, to impose penalties on certificate holders and licensees who have not maintained compliance. Since the end of the period covered by this audit, significant progress has been made with data issues in Thentia and some bulk reporting ability has been realized. Efforts continue to improve processes. Some records staff duties have been modified as well to begin a manual review of all employment and training data in the Thentia system as a secondary means of obtaining compliance.

Although CLEET acknowledges the shortcomings identified in this audit, CLEET asserts that its efforts to work with Thentia and OMES to remedy shortcomings in the Thentia system and to continue compliance efforts on individual bases were the most efficient, effective, and fiscally responsible efforts that could be undertaken in light of the agency's budgetary and personnel constraints. CLEET will continue to work to ensure that it meets its statutory obligations.

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