

# City Auditor's Office *Crime Statistics Reporting And Classification*

November 2020

City Auditor, Lori Brooks Jaquess, CPA, CIA, CGAP, CRMA  
Assistant City Auditor, Susan Edwards, CIA, CFE  
Staff Auditor, Matthew Cheadle, CFE, CGAP





City Auditor's Office

November 4, 2020

Honorable Mayor and Members of the City Council:

The City Auditor's Office has completed the Crime Statistics Audit. The purpose of the audit was to review and provide assurance related to the classification and validity of reported crime statistics for the City of Arlington.

Management's response to our audit findings and recommendations, as well as target implementation dates and responsibility, is included following the report.

We would like to thank staff from the Arlington Police Department for their full cooperation and assistance during the audit.

*Lori Brooks Jaquess*

Lori Brooks Jaquess, CPA, CIA, CGAP, CRMA  
City Auditor

Attachment

cc: Trey Yelverton, City Manager  
Jim Parajon, Deputy City Manager  
Gilbert Perales, Deputy City Manager  
Jennifer Wichmann, Assistant City Manager  
Kevin Kolbye, Interim Chief of Police  
Jaime Ayala, Assistant Chief of Police

# Table of Contents

	<u>Page</u>
Executive Summary .....	1
Audit Scope and Methodology .....	2
Background .....	3
Audit Results.....	6
Detailed Audit Findings.....	9
Audit Recommendation and Response Table .....	11
Appendix A .....	12

## *Executive Summary*

The City Auditor’s Office has completed the Crime Statistics Audit. 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 objective. The audit objective was to review and provide assurance related to the classification and validity of reported crime statistics for the City of Arlington.

The City Auditor’s Office noted the following strengths in the Arlington Police Department’s crime classification and reporting process:

- A strong review process for crime classification and reporting
- Documented policies and procedures
- Unofficial Crime statistics are reported on the City’s public website
- Implementation of the Incident Based Reporting system in advance of the required date

We noted potential opportunities for improvement in the following areas:

- Selecting the appropriate IBR Subclassification
- Ensuring that desired changes made to offenses are resubmitted to Texas Department of Public Safety

Details of audit findings, conclusions and recommendations are included in the following report.

## *Audit Scope and Methodology*

The objective of the audit was to review and provide assurance related to the classification and validity of reported crime statistics for the City of Arlington. The scope of the audit is all National Incident Based Reporting System (NIBRS) Group A criminal offenses for calendar year 2019 as recorded in the Arlington Police Department's Records Management System.

To adequately address the audit objectives and to describe the scope of work on internal controls, the following methodology was used in completing the audit:

- Reviewed relevant policies and procedures
- Interviewed Arlington Police Department Officers and staff involved in the crime classification and reporting process
- Reviewed a sample of reported criminal offenses
- Reconciled the crime statistics reported to the Texas Department of Public Safety (DPS) with the information in the Arlington Police Department's Records Management System

The audit was conducted in accordance with generally accepted government auditing standards. These standards require that we determine whether internal controls are significant to the audit objective. If internal controls are significant to the audit objective, the standards require that the auditor obtain an understanding of the controls. In understanding and evaluating internal controls the City Auditor's Office adheres to the Committee of Sponsoring Organizations of the Treadway Commission's Internal Control – Integrated Framework (COSO Framework) as included in Standards for Internal Control in the Federal Government (Green Book).

According to the COSO Framework, internal control is a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. These objectives and related risks can be broadly classified into one or more of the following three categories: (1) Operations - effectiveness and efficiency of operations; (2) Reporting - reliability of reporting for internal and external use; and (3) Compliance - compliance with applicable laws and regulations.

In planning and performing the audit, we obtained an understanding of the Arlington Police Department's internal controls and assessed the internal control risks significant to our audit objective. We determined the following internal control components were significant to our audit objective:

- Control Environment
- Control Activities
- Monitoring
- Information and Communication

Internal control deficiencies identified in the course of the audit that are significant within the context of the audit objectives are discussed in the Detailed Audit Findings section of the report.

***For further information regarding internal control components and the related principles of internal control, please see Appendix A.***

---

## *Background*

Since 1930, the Federal Bureau of Investigation has administered a voluntary program of crime reporting for the United States. The State of Texas joined the FBI's reporting program in 1976 and adopted the FBI's Uniform Crime Reporting Summary Reporting System (SRS) as its official crime reporting format. However, the reporting format is scheduled to change to a National Incident Based Reporting System (NIBRS) format in 2021. Currently, there are over 2,600 police agencies in the State of Texas, and a little over 1,100 agencies report their crime statistics to the Texas DPS. The Texas DPS reports the crimes that have been reported by local law enforcement agencies to the Federal Bureau of Investigation. The Arlington Police Department has chosen to participate in the voluntary crime reporting program administered by the State.

The method of crime classification that the Arlington Police Department currently uses is the NIBRS format. The Department transitioned to NIBRS in 2017 due to the implementation of a new records management system. The crime classification and reporting process begins when a possible criminal offense is reported to the police department. A police officer investigates to determine if a criminal offense has occurred and writes a narrative explaining what occurred and if charges will be brought against the accused offender.

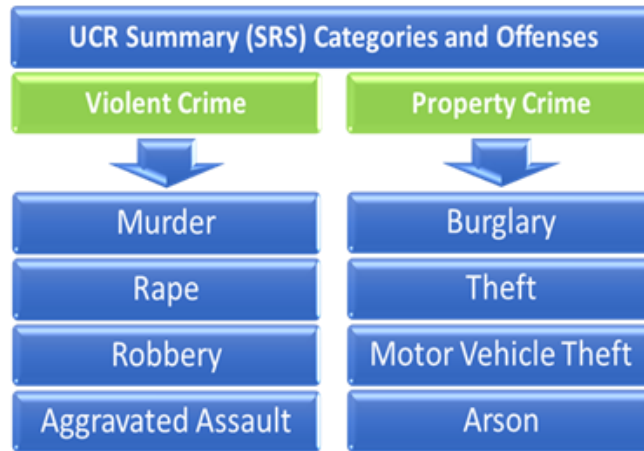
The officer then classifies the crime based on the facts that come from the investigation of the crime and documents all information in the Department's records management system. The narrative and associated information is then reviewed by the officer's supervisor and investigated further by a detective.

At the end of the month the police department reports all criminal offenses for the period to the Texas DPS. As the Texas DPS is still reporting crimes based on the SRS format and Arlington reports in the NIBRS format, DPS converts the City's data to SRS format for state reporting purposes and provides the FBI with Arlington's NIBRS data. Each month the Texas DPS provides a report back to the Arlington Police Department with the information reported in SRS format. The following outlines the differences between the UCR and NIBRS reporting formats.

### **Summary Reporting System**

Uniform Crime Reporting (UCR) was the first criminal statistics gathering method, which started in 1930. At the time, there were seven offenses that were being counted and tracked. To help ensure that the same crimes were being counted, the FBI developed standardized offense definitions. The original seven offenses were murder, rape, robbery, aggravated assault, burglary, larceny theft, and motor vehicle theft. In 1978 Congress mandated that arson be added to the tracked offenses. These are what are known as Part I offenses. There are 21 additional offenses that are considered Part II Offenses.

The UCR uses the Summary Reporting System (SRS) to break the crimes down into two categories: Violent Crime, which includes murder, rape, robbery and aggravated assault; and Property Crime, which includes burglary, larceny, motor vehicle theft, and arson.



The Summary System follows what is called the hierarchy rule when it comes to how to report crimes. The FBI describes the hierarchy rule as, "requires that when more than one Part I offense is classified, the law enforcement agency must locate the offense that is highest on the hierarchy list and score that offense involved and not the other offense(s) in the multiple-offense situation."

The UCR summary method of crime statistics reporting is static, meaning that once the criminal offense is classified by the initial investigation, then that is how that offense is reported regardless of what further investigation uncovers.

Beginning January 1, 2021, the FBI has decided to retire the Summary Reporting System and will transition to only National Incident Based Reporting System data collection.

**National Incident-Based Reporting System**

In 1989, the FBI began using what is called National Incident-Based Reporting System (NIBRS). With this reporting system, the agencies report all the criminal offenses that took place in an incident, instead of using the hierarchy rule as is the case with the previous method. For example, if there is a rape, motor vehicle theft and kidnapping, then all three of the crimes are to be reported as a separate crime and not just as part of an offense. This allows the local agencies to better show the number and type of criminal offenses that are occurring in their jurisdiction.

Now, instead of having the two categories of crimes against persons and crimes against property, a third category of *crimes against society* has been added. The number of offenses that are being counted also increased from 8 to 24, with a total of 52 specific crimes in Group A and an additional 10 offenses in Group B.

UCR NIBRS Categories		
<b>Crimes Against Persons</b>	<b>Crimes Against Property</b>	<b>Crimes Against Society</b>
Homicide	Arson	Drug/Narcotics
Forcible Sex Offenses	Bribery	Gambling
Assaults	Burglary	Pornographic Material
Human Trafficking	Forgery	Prostitution
Non Forcible Sex Offenses	Embezzlement	Weapon Law Offenses
Kidnapping	Fraud	Animal Cruelty
	Larceny/Theft	
	Motor Vehicle Theft	
	Robbery	
	Stolen Property Offenses	
	Vandalism	

**NOTE:** The above categories are further divided into sub-categories.

(e.g., a homicide is sub-categorized as Murder, Negligent Manslaughter, or Justifiable Homicide).

NIBRS collects 58 data elements to help the local agencies gather more information about the criminal incidents. NIBRS allows law enforcement agencies to capture information on victims, known offenders, relationships between victims and the offenders, arrestees, and property involved in the incident.

The NIBRS method is a dynamic method of crime classification, meaning that the officer who initially investigates can classify the crime as one criminal offense or multiple offenses, but as the investigation proceeds the classification may change based on new facts that come to light as a result of the detectives' investigations. This also means that the reporting of criminal statistics can change because of the dynamic nature of the method.



## *Audit Results*

According to the Arlington Police Department's 2019 Annual Report, there were 29,771 criminal offenses. During the course of this audit, we reviewed a sample of criminal offenses and verified the classification against the National Incident-Based Reporting System (NIBRS) definitions. Additionally, we compared offenses recorded in the Arlington Police Department's records management system to the offenses reported on the City's crime search website. Finally, we reconciled the number of offenses reported to the State of Texas Department of Public Safety as reported by the DPS to the offenses recorded in the Police Department's records management system. The results of our work are discussed below.

### **Crime Classification Review**

We conducted a review of the NIBRS Group A offenses to determine if they were classified correctly. To accomplish this, we selected a statistical sample of 265 criminal offenses reported in calendar year 2019. We reviewed facts from the narrative associated with the offense and any investigative narratives written by detectives and compared them to the offense classification. We evaluated whether the correct classification was selected, based on the offense descriptions as outlined in the Federal Bureau of Investigations NIBRS manual.

After reviewing the sample, there were some questions related to 21 of the reviewed cases. We provided our questions to the Arlington Police Department, and they reviewed and adjusted nine of the cases and provided explanations and additional details on the remaining twelve. Among the 21 cases were six cases that we believed should have required an additional tertiary review before being submitted to Texas Department of Public Safety. The additional review is recommended because the charge was dropped by the Arlington Police Department, or the charge was an element of another crime that was committed. Of these six the Arlington Police Department agreed on four and provided additional details and explanations on the remaining two.

Of the 265 offenses reviewed, the majority (97%) of the offenses were classified correctly. After the review conducted by Arlington Police Department, we identified seven (3%) offenses that should have the subclassifications reviewed for a recommended change to a different NIBRS classification.

The issues identified are discussed further in the Detailed Audit Findings section of the report.

### **Records Management System to Website Reconciliation**

As a service to the public, the Arlington Police Department voluntarily provides a crime search webpage where individuals can view crime data. The Arlington Police Department uploads crime data to the crime search webpage nightly from the records management system. It is noted on the crime search webpage that not all crimes are reported on the webpage. A small number of crimes do not appear on the webpage due to legal and investigation issues. The reasons could include locked cases that are sensitive to ongoing internal investigations. The crime search webpage provides, in most cases, access to links to the public version of police reports.

---

According to the Arlington Police Department, and as noted on the webpage, “When reviewing crime data, users should consider that:

- Information represents only police services where a report was made and does not include other calls for police service.
- Results displayed are not distinguished as attempted or completed crimes.
- In consideration of legal restrictions, the following cases will not appear on the map:
  - Cases involving a suspect who is under 17 years old
  - Cases involving a victim who is under 18 years old
  - Cases involving an allegation of sexual assault
  - Cases involving an inappropriate teacher/student relationship
  - Cases involving the commitment of an individual for mental health purposes.
  - Cases related to undercover investigations such as narcotics and gambling.
  - Offenses occurring at mental health institutions.
  - Cases with court ordered non-disclosure orders, expungements and/or seals.”

To review homicides in Arlington, the Police Department has a separate and dedicated webpage.

In order to assure that the data is transferring appropriately from the records management system, we attempted to reconcile the information reported on the City’s Crime Search Webpage with the information recorded in the Arlington Police Department’s records management system for the period of March 2020 through May 2020. To conduct this testing, information from the crime search webpage was downloaded and then compared to the information provided from the records management system.

When comparing the data, we determined that 422 cases out of the 6,654 cases in the records management system were not visible on the crime search website. We provided these case numbers to the Arlington Police Department, who researched the cases to determine why they were not visible on the website. They identified computer aided address verification conflicts that were impeding the transfer of the data to the website and attributed a small part of the issues to cases that had been updated. These issues have been addressed by the Arlington Police Department. In addition, some of the issues can be attributed to timing and offenses being changed, added and/or deleted by officers.

### **Reconciliation to Texas Department of Public Safety**

As discussed in the Background section of the report, there are two different types of reporting for crime statistics. There is the NIBRS method that is used by the Arlington Police Department and the SRS method that is still used for reporting purposes by the Texas DPS. When the Arlington Police Department Records staff submits the monthly crime statistics reports to Texas DPS, they are in the NIBRS format but then Texas DPS converts the data to the SRS format. After converting the data, the DPS sends the Records Services Supervisor a form that shows the crime statistics submitted in the SRS format.

In order to validate that the Texas DPS accurately converts the information reported by Arlington Police Department to the SRS format and because of the differences in the two reporting formats, we attempted to reconcile the annual report with data from the Texas DPS (in SRS format) to a report for the same period generated by the Arlington Police Department's records management system (in NIBRS format). Because of the static nature of the report from the Texas DPS and the fact that the information recorded in the records management system is dynamic and the classification of a crime can change whenever new evidence is encountered, it was not expected that data reported at the end of 2019 would exactly match the information recorded in the system. After consolidating the data from the records management system to the SRS format, we determined that the totals reported by the Texas DPS were within three percent of the totals in the Arlington Police Department system. Given the dynamic nature of the NIBRS system, the report from the Texas DPS appears to reasonably correlate to the data recorded in the records management system. We were satisfied that the Texas DPS appropriately converts the data reported by the Arlington Police Department to SRS format.

## *Detailed Audit Findings*

### **Reporting of Offenses when Charges are Dropped**

In a sample of 265 offenses there were four offenses that were reported to the Texas DPS that should not have been reported because the charges were not filed by Arlington Police, or the offense charged was an element to another offense that was charged. Classification of cases and their offenses are submitted to Texas DPS based on the preliminary investigation, per NIBRS. NIBRS does not require agencies to update cases based on follow-up investigations. APD's records management system's software automatically generates select case updates for DPS, and APD manually makes updates on cases when appropriate.

The *Standards for Internal Control in the Federal Government* (The Green Book) establishes a framework for internal control that includes an information and communication component. One of the principles of the information and communication component is that "Management should externally communicate the necessary quality information to achieve the entity's objectives."

By submitting offenses to Texas DPS that should not be reported as criminal offenses, the potential exists for overstating the amount and types of criminal offenses that have occurred in the City of Arlington.

#### ***Recommendations:***

- 1. The City Auditor's Office recommends that the Arlington Police Department assure that when charges are dropped, the offenses are not included in the report to Texas DPS.***
- 2. The City Auditor's Office recommends that the Arlington Police Department correct the information that was submitted to the Texas DPS to remove the four offenses that should not have been submitted.***

### **Crime Classification**

Seven offenses from a sample of 265 (3%) appear to be incorrectly classified with regards to the NIBRS classification and/or criminal offense statute as defined in the NIBRS Manual prepared by the Federal Bureau of Investigation. There are numerous criminal statutes and NIBRS classifications from which the reporting officer can choose. While the officer may be selecting the correct criminal statute they must also select the correct NIBRS classification, so that when the crime statistics are reported it accurately shows the type of offenses that are being committed in the city.

Although these crimes were not classified correctly with respect to the specific NIBRS classification, the subclassification of the incidents resulted in imprecise reporting on a broader level. For example, most of the offenses were classified broadly as theft, just not the specific type of theft in the subclassification (i.e. theft from a building, theft from an automobile, shoplifting, etc.).

The *Standards for Internal Control in the Federal Government* (The Green Book) establishes a framework for internal control that includes an information and communication component. One of the principles of the information and communication component is that "Management should use quality information to achieve the entity's objectives." The Green Book further elaborates that "quality information is appropriate, current, complete, accurate, accessible, and provided on a timely basis. Management considers these characteristics as well as the information processing objectives in evaluating processed information and makes revisions when necessary so that the information is quality information. Management uses the quality information to make informed decisions and evaluate the entity's performance in achieving key objectives and addressing risks "

***Recommendations:***

- 3. The City Auditor's Office recommends that the Arlington Police Department implement additional training on how to properly classify the offenses based on the NIBRS manual.***
- 4. The City Auditor's Office recommends that the Arlington Police Department review the seven cases and evaluate whether they are classified appropriately. For any cases that are determined to be classified incorrectly, the corrections should be submitted to the Texas DPS.***

**AUDIT RECOMMENDATIONS AND MANAGEMENT RESPONSE**

<b>RECOMMENDATION</b>	<b>CONCUR/ DO NOT CONCUR</b>	<b>MANAGEMENT RESPONSE</b>	<b>RESPONSIBLE PARTY</b>	<b>DUE DATE</b>
<p><i>1. The City Auditor's Office recommends that the Arlington Police Department assure that when charges are dropped, the offenses are not included in the report to Texas DPS.</i></p>	<p>CONCUR</p>	<p>APD does not submit dropped charges to Texas DPS if the charges are dropped within the initial reporting period. If charges are later dropped during a follow-up investigation and Records Services is notified of the change, or the case is marked as unfounded, a prior-month adjustment process will be executed to remove the charges with DPS. Officers are trained to notify Records Services if a case has changed status that will allow Records Services to perform a prior-month adjustment.</p>	<p>APD Record Services &amp; Investigating Officer</p>	<p>ONGOING</p>
<p><i>2. The City Auditor's Office recommends that the Arlington Police Department correct the information that was submitted to the Texas DPS to remove the four offenses that should not have been submitted.</i></p>	<p>CONCUR</p>	<p>The corrections have been made and Record Services will re-submit the cases with the prior month adjustments.</p>	<p>APD Record Services</p>	<p>11/10/2020</p>

**AUDIT RECOMMENDATIONS AND MANAGEMENT RESPONSE**

RECOMMENDATION	CONCUR/ DO NOT CONCUR	MANAGEMENT RESPONSE	RESPONSIBLE PARTY	DUE DATE
<p>3. <i>The City Auditor's Office recommends that the Arlington Police Department implement additional training on how to properly classify the offenses based on the NIBRS manual.</i></p>	<p>CONCUR</p>	<p>APD provides extensive initial classroom and recurring in-service training to all officers on the selection of statutes. Most statutes correspond with one NIBRS code while a small number have multiple codes. NIBRS training for officers are completed through field training by Patrol Training Officers for a period up to one year after the recruit graduates from the Academy. Record Services' NIBRS Team routinely interfaces with officers to adjust potential NIBRS misclassifications. Records Services performs random sampling of submitted cases by officers to determine if accurate classification and subclassification are used to report the data. If clarification is needed regarding a particular classification, the case is returned to the officer for review. Changes to the classification are made if needed.</p> <p><u>Current Officer Training:</u></p> <ul style="list-style-type: none"> <li>• Recruit Training (165 hours):             <ul style="list-style-type: none"> <li>• Penal Code – 50</li> <li>• Code of Criminal Procedures – 20</li> <li>• Health and Safety Code – 12</li> <li>• Alcoholic Beverage Code – 4</li> <li>• Transportation Code – 56</li> </ul> </li> </ul>	<p>APD Training Center, Patrol Training Officers, and Record Services</p>	<p>ONGOING</p>

AUDIT RECOMMENDATIONS AND MANAGEMENT RESPONSE

RECOMMENDATION	CONCUR/ DO NOT CONCUR	MANAGEMENT RESPONSE	RESPONSIBLE PARTY	DUE DATE
		<ul style="list-style-type: none"> <li>• Family Code – 23</li> <li>• In-service Training (4 hours): Every two years</li> </ul> <p><b>Auditor’s Comment:</b> <i>While the City Auditor’s Office recognizes that APD provides extensive training to officers regarding NIBRS, it appears that that it would be beneficial to re-emphasize the need to assure that the appropriate subclassifications are chosen.</i></p>		
<p><b>4. The City Auditor’s Office recommends that the Arlington Police Department review the seven cases and evaluate whether they are classified appropriately. For any cases that are determined to be classified incorrectly, the corrections should be submitted to the Texas DPS.</b></p>	CONCUR	<p>The corrections have been made and Record Services will re-submit the cases with the prior month adjustments.</p>	APD Record Services	11/10/2020



## Appendix A

### The Five Components and 17 Principles of Internal Control

#### Control Environment

1. The oversight body and management should demonstrate a commitment to integrity and ethical values.
2. The oversight body should oversee the entity's internal control system.
3. Management should establish an organizational structure, assign responsibility and delegate authority to achieve the entity's objectives.
4. Management should demonstrate a commitment to recruit, develop and retain competent individuals.
5. Management should evaluate performance and hold individuals accountable for their internal control responsibilities.

#### Risk Assessment

6. Management should define objectives clearly to enable the identification of risks and define risk tolerances.
7. Management should identify, analyze, and respond to risks related to achieving the defined objectives.
8. Management should consider the potential for fraud when identifying, analyzing and responding to risks.
9. Management should identify, analyze and respond to significant changes that could impact the internal control system.

#### Control Activities

10. Management should design control activities to achieve objectives and respond to risks.
11. Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
12. Management should implement control activities through policies.

#### Information & Communication

13. Management should use quality information to achieve the entity's objectives.
14. Management should internally communicate the necessary quality information to achieve the entity's objectives.
15. Management should externally communicate the necessary quality information to achieve the entity's objectives.

#### Monitoring

16. Management should establish and operate a monitoring mechanism that monitors both internal and external activities that impact the control system and evaluate the results.
17. Management should remediate identified internal control deficiencies on a timely basis.