

State of Nevada
Governor's Finance Office
Division of Internal Audits

Audit Report

**Commission on
Peace Officer Standards and Training
(POST)**

State Support

**Additional POST investments and improved reporting will
result in better protections for the public.**

DIA Report No. 23-01
November 30, 2022

EXECUTIVE SUMMARY
Commission on Peace Officer Standards and Training
State Support

Introduction..... page 1

Objective: Improve Public Safety Through Enhanced Peace Officer Training.

Assess Additional Funding Options for Public Protection Training page 2

Expanding public protection training will improve public safety and officer safety, and ensure officers trained by POST receive industry-accepted training and meet the training requirements prescribed by the Legislature. POST relies on a legislatively mandated funding model with revenue derived primarily from Court Assessments on traffic citations to provide public protection training. The funding model has been insufficient to provide continuing education training for industry-accepted courses, such as the emergency vehicle operators course, or to develop training curriculum and proctor examinations online for legislatively mandated training.

Legislative mandates increased POST's training mission by 13% while Court Assessment revenue decreased by 15% (\$273,000). POST relies primarily on cash reserves and federal American Rescue Plan Act funds to bridge the funding gap that existed in fiscal years 2021, 2022, and 2023. POST will deplete its cash reserves in fiscal year 2023 if Court Assessment revenues do not increase. POST does not receive a State General Fund appropriation to supplement its legislatively mandated funding model and is ineligible to receive Interim Finance Committee Contingency Funds. POST can assess additional funding options for public protection training, such as budget enhancement requests for mandatory training and the state's capital improvement program for construction of an emergency vehicle operators course.

Report Meaningful Public Safety Performance Measures and Outcomes page 17

Reporting meaningful performance measures and outcomes will better inform decision makers of the effectiveness of POST's public safety efforts, show where training can be improved to effect outcomes, and demonstrate the necessity for increased program funding. POST's performance measures are not used to impact public safety or evaluate the performance of the POST program. Statute requires agencies to communicate their intermediate objectives and long-term performance goals using performance measures. Reporting meaningful performance outcomes, such as the increase in student instruction hours and training certificates issued, will reflect the growth of POST's training mission, demonstrate the necessity for increased program funding, and ensure decision-makers are aware when improvements are made or where change is needed.

Develop Policies and Procedures for Audits and Follow-ups and Report Audit Results to POST Leadership.....page 21

Improving auditing will increase efficiency and performance outcomes, improve accountability, and benefit POST leadership by enhancing oversight of academies. Statute mandates that POST conduct annual audits relating to the operation of academies for training peace officers. POST evaluates performance of the training programs through the lens of individual peace officers. The audits are not designed to improve performance outcomes of the academies audited or the POST

basic academy training program. The audits conducted add limited value to an overall assessment of the quality of police training in Nevada.

POST’s audit process lacks a formalized, documented follow-up process on outstanding findings to ensure agencies audited are implementing recommendations. POST does not measure the effectiveness of performance via the audit function to improve the training curriculum. The lack of follow-up on audit deficiencies limits POST’s visibility on academies that may be habitually noncompliant and therefore subject to administrative sanctions.

Academy audit reports are not communicated to the POST Commission as a matter of procedure. Results of individual peace officer audits are brought to the Commission as a practical matter to perform its certification role. The Commission has the knowledge, training, and expertise to make recommendations to improve training outcomes. The Institute of Internal Auditors recommends establishing a written follow-up process to monitor and ensure that management actions have been effectively implemented. Improving auditing and reporting will benefit POST by improving management decision making and oversight, increasing academy accountability, and enhancing the transparency of audit outcomes.

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INTRODUCTION

At the direction of the Executive Branch Audit Committee, the Division of Internal Audits conducted an audit of the Commission on Peace Officer Standards and Training (POST). The audit focused on assessing funding options for public protection training, reporting meaningful performance measures, and improving auditing for accountability and improvement. The audit's scope and methodology, background, and acknowledgements are included in Appendix A.

DIA's audit objective was to develop recommendations to:

- ✓ Improve public safety through enhanced peace officer training.

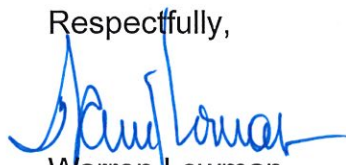
Commission on Peace Officer Standards and Training Response and Implementation Plan

DIA provided draft copies of this report to POST for review and comment. DIA considered POST's comments in the preparation of this report; POST's response is included in Appendix B. In its response, POST accepted the recommendations. Appendix C includes a timetable to implement the recommendations.

NRS 353A.090 requires within six months after the final report is issued to the Executive Branch Audit Committee, the Administrator of the Division of Internal Audits shall evaluate the steps POST has taken to implement the recommendations and shall determine whether the steps are achieving the desired results. The administrator shall report the six-month follow-up results to the committee and POST.

The following report (DIA Report No. 23-01) contains DIA's *findings, conclusions, and recommendations*.

Respectfully,



Warren Lowman
Administrator

Improve Public Safety Through Enhanced Peace Officer Training

The Commission on Peace Officer Standards and Training can improve public safety through enhanced peace officer training by:

- Assessing additional funding options for public protection training;
- Reporting meaningful public safety performance measures and outcomes; and
- Developing policies and procedures for audits and follow-ups and reporting audit results to POST leadership.

Improving public safety through enhanced peace officer training will result in better protections for the public and improved officer safety; enhance the transparency of public safety performance outcomes; and increase accountability of peace officer training in Nevada.

Assess Additional Funding Options for Public Protection Training

The Commission on Peace Officer Standards and Training (POST) should assess additional funding options for public protection training. Expanding public protection training will improve public safety, officer safety, ensure officers trained by POST receive industry-accepted training and meet the training requirements prescribed by the Legislature.

Legislatively Mandated Funding Model is Insufficient to Provide for Industry-Accepted Public Protection Training

POST relies on a legislatively mandated funding model to provide public protection training. The funding model consists of revenue derived from a percentage of Court Assessments levied on traffic citations issued in Nevada, federal Justice Assistance Grants, and registration fees collected for basic academy training. The funding model has been insufficient to provide industry-accepted public protection training since fiscal year 2021.

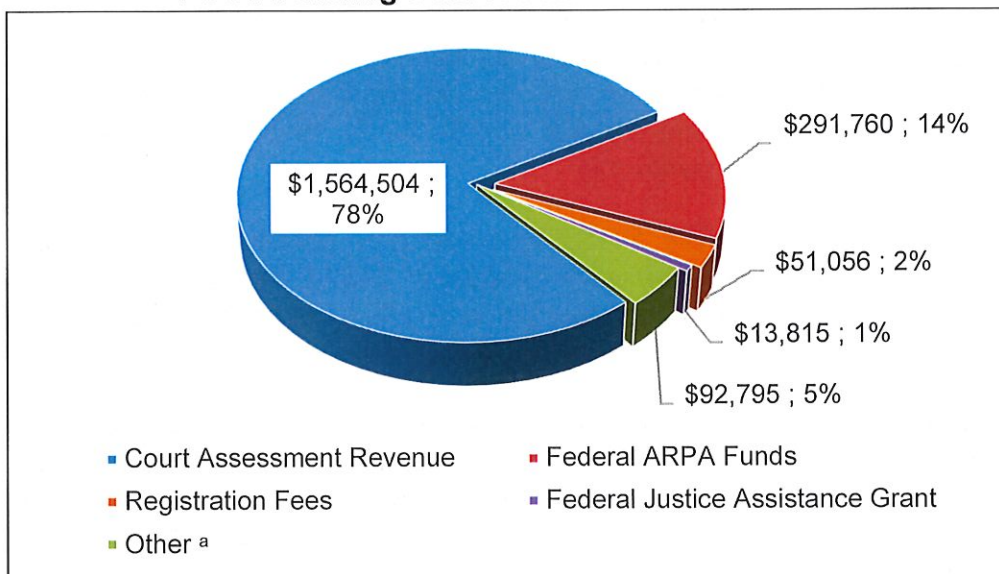
Industry-accepted training is the criteria within a particular field that are generally the minimal accepted requirements by that field. The Institute for Criminal Justice Training Reform collects data for basic training hours as mandated by the minimum regulation of state's legislatures and required by the Peace Officers Standards and Training commissions. The U.S. average is 652 training hours for cadets in a POST program.

POST Relies on Cash Reserves and ARPA Funds to Bridge Funding Gap

POST relies primarily on cash reserves and federal American Rescue Plan Act (ARPA) funds to bridge the funding gap that existed in fiscal years 2021, 2022, and 2023. POST will deplete its cash reserves in fiscal year 2023 if Court Assessment revenues do not increase. POST does not receive a State General Fund appropriation to supplement its legislatively mandated funding model and is ineligible to receive Interim Finance Committee Contingency Funds. Exhibit I shows POST's fiscal year 2022 funding sources.

Exhibit I

POST Funding Sources for Fiscal Year 2022



Source: Data Warehouse of Nevada.

Note: ^aOther sources of revenue include funds received from the Nevada State Police, excess property sales, and credit card rebates.

Court Assessment Revenue Decreased During Pandemic

The Court Assessment revenue received by POST decreased by \$303,000 (14%) from fiscal year 2020 to 2021. Court Assessment revenue decreased by \$273,000 (15%) from fiscal year 2021 to 2022. POST attributes the decrease in Court Assessment revenue to the reduced number of traffic citations issued during the COVID-19 pandemic. Pandemic lockdowns resulted in fewer commutes and traffic citations issued.

POST received 93% of its fiscal year 2021 revenue from Court Assessments. Excluding federal ARPA funds, 91% of fiscal year 2022 revenue was from Court Assessments. Court Assessment revenues are derived from traffic citations issued and adjudicated resulting in a moving fine or assessment paid to a court in Nevada. Nevada courts report the amount of assessment revenue to the Administrator of Courts in Nevada (AOC). The AOC allocates a portion of the total assessment

revenue to executive branch agencies. POST receives a portion of the executive branch agencies' allocation to fund its operations.

The Legislature sets the percentage of the Court Assessment revenue that is allocated to each executive branch program. POST's allocation percentage is determined during the biennial budgeting process. POST's share of this revenue decreased from 26.46% in fiscal year 2022 to 24.37% in fiscal year 2023. The estimated loss of Court Assessment revenue to POST will be about \$124,000 (8%) in fiscal year 2023 based on the decrease in allocation percent alone.¹

POST Reserves Impacted by Decrease in Court Assessment Revenue

Court Assessment revenue has been inadequate to replenish POST's reserves to the pre-pandemic level.² POST's reserves will be depleted in fiscal year 2023 if Court Assessment revenue does not exceed pre-pandemic levels. POST has relied on reserve funds and federal ARPA funds to cover budget shortfalls throughout the COVID-19 pandemic.

At the end of fiscal year 2020, POST had a reserve balance of \$639,418. POST ended fiscal year 2022 with a reserve balance of \$132,000 but received \$291,000 of federal ARPA funds to maintain this balance. POST is projected to operate at a net loss of at least \$80,000 in fiscal year 2023.

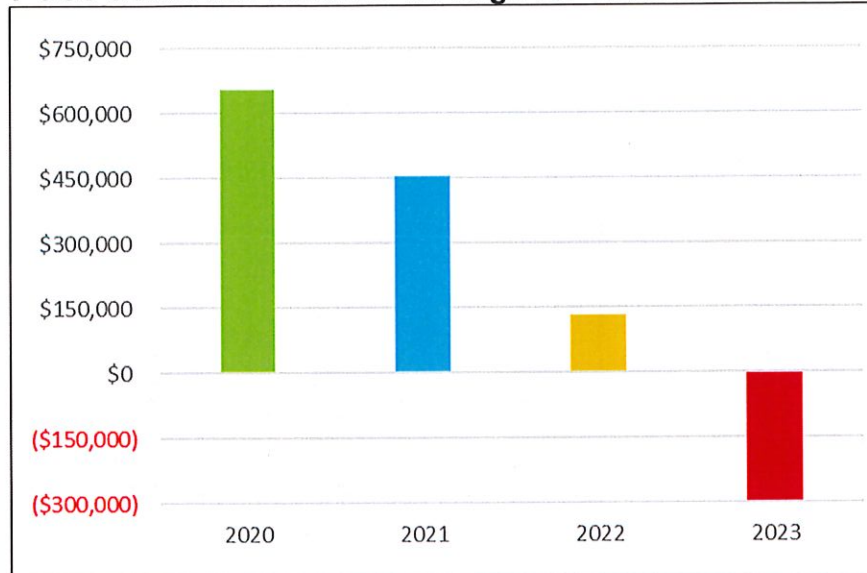
As of October 2023, POST depleted its remaining reserve funds and received \$350,000 of federal ARPA funds to cover projected expenditures through January 2023; \$297,000 of this emergency funding was used to make payroll through the first quarter of fiscal year 2023. Exhibit II shows POST's reserve balance from fiscal year 2020 through the first quarter (Q1) of fiscal year 2023. Fiscal year 2023 shows the depleted reserve balance, net of the \$297,000 of emergency funding used to make payroll.

¹ The amount of Court Assessment revenue to be collected in fiscal year 2023 is unknown. The estimated decrease in Court Assessment revenue of \$124,000 is based on fiscal year 2022 actual revenues, less the 8% decrease in the Court Assessment allocation to POST. \$1,565,401 (old rate applied) less \$1,441,754 (new, lower rate applied) = \$123,647.

² Pre-pandemic Court Assessments were \$1,993,261 in fiscal year 2018 and \$2,155,767 in fiscal year 2019.

Exhibit II

POST's Reserve Balance Through Q1 of Fiscal Year 2023



Source: Data Warehouse of Nevada.

The Governor's Finance Office, Budget Division projects Court Assessment revenue will return to pre-pandemic levels in fiscal year 2023. If this projection is accurate, POST would operate at a net loss of \$84,206 in fiscal year 2023.

POST's Reserves Will No Longer Be a Viable Funding Source

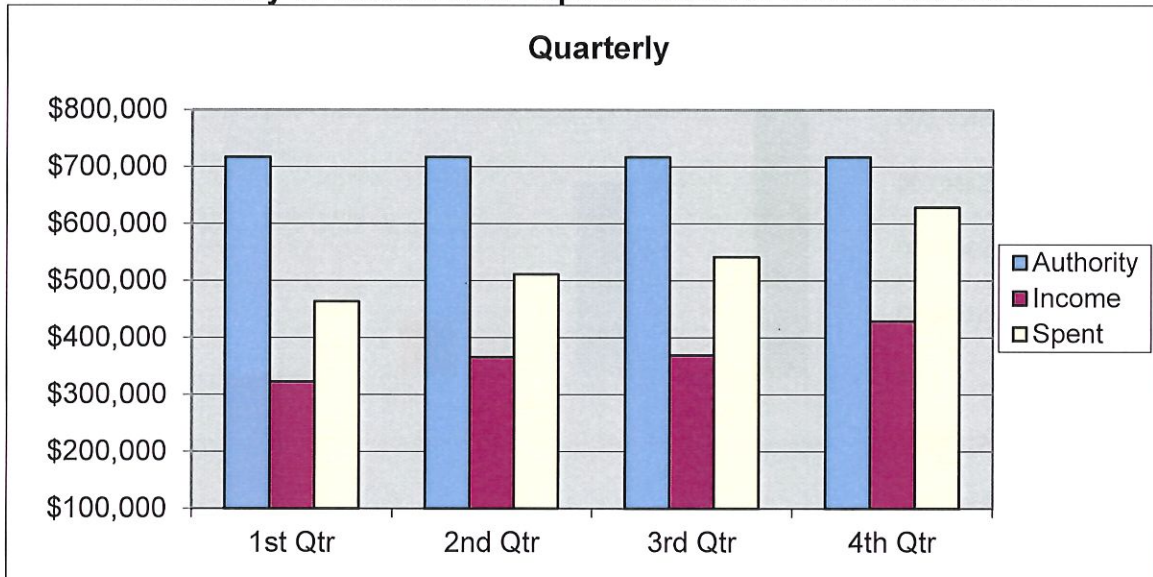
In fiscal year 2020, POST's revenues exceeded its expenses by \$15,330, thereby adding to its reserves. In fiscal year 2021, POST's expenses exceeded its revenues by \$201,007. POST used \$200,000 of reserves to bridge the gap from lost revenue due to the decrease in Court Assessments. In fiscal year 2022, POST's expenses exceeded its revenues by \$613,580. POST received \$291,760 in federal ARPA funds to partially bridge the gap. POST used \$321,820 of reserves to make up for the other missing revenue. POST depleted its reserves during the first quarter of fiscal year 2023. POST's reserves will no longer be a viable funding source.

Expenditures Have Exceeded Income During Each Quarter Since 2022

POST's expenditures have exceeded its income during each quarter since fiscal year 2022. Exhibit III shows a quarterly summary of fiscal year 2022 income and expenditures, as compared to POST's legislatively authorized budget authority.

Exhibit III

Summary of Income and Expenditures for Fiscal Year 2022



Source: POST Fiscal Year 2022 Annual Report.

POST Will Be Insolvent in 2023 Without Emergency Funding

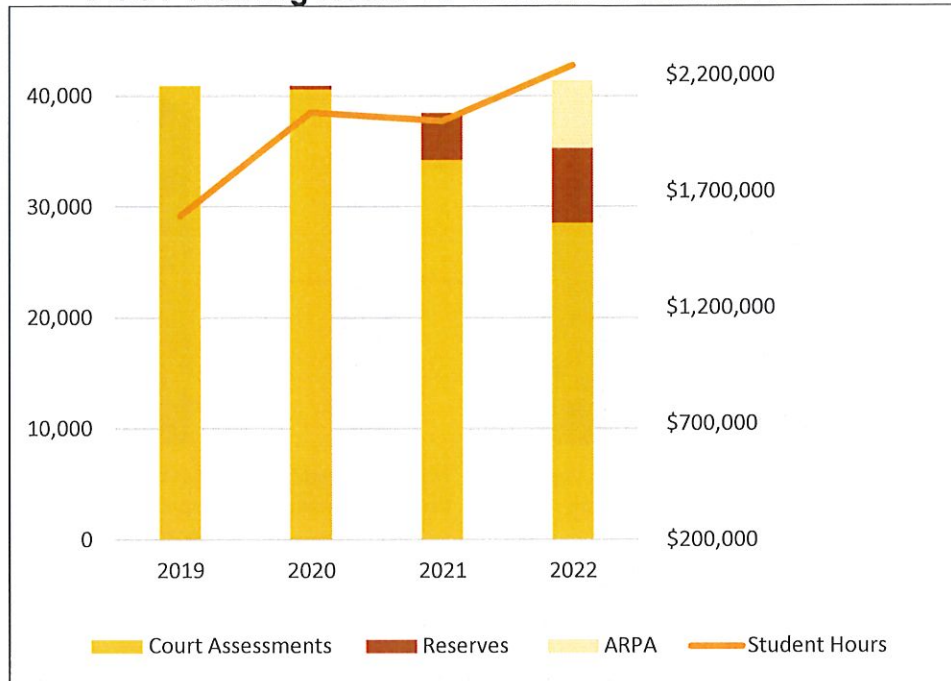
POST will be insolvent in fiscal year 2023 without continued emergency funding. POST relied on \$292,000 of federal ARPA funds in fiscal year 2022 and has received \$350,000 of federal ARPA funds through the first quarter of fiscal year 2023. POST will not be able to sustain its legislatively mandated training mission without ARPA funds or cash reserves to bridge the budget shortfall. POST has realized net operating losses every quarter since fiscal year 2022.

POST’s Funding Model is Inadequate to Sustain Legislatively Mandated Training Mission Beyond Fiscal Year 2023

POST’s funding model is inadequate to sustain its legislatively mandated training mission beyond fiscal year 2023 if Court Assessment revenue does not exceed pre-pandemic levels. Training requirements have increased while POST’s revenue has decreased. Exhibit IV shows the upward trend of student training hours and decreased funding for fiscal years 2019 through 2022.

Exhibit IV

POST Training Hours vs Court Assessment Revenue



Sources: Data Warehouse of Nevada and POST Annual Reports, fiscal years 2020-2022.

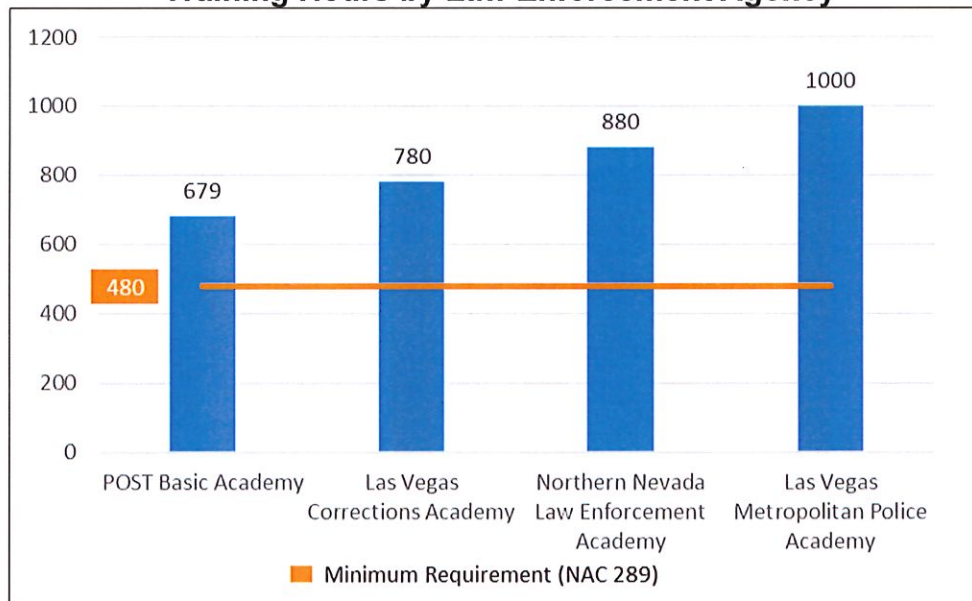
All Nevada Entities Train Beyond Minimum Hours Required

The minimum number of training hours required to be appointed a peace officer in Nevada are insufficient to prepare cadets for a law enforcement career. NAC 289 requires Category 1 peace officers to obtain 480 hours of basic training prior to appointment. The minimum number of training hours required to be appointed a peace officer in Nevada has not changed since being established in 1990. Continuing education and training requirements have changed.

POST requires its cadets to complete approximately 640 hours of basic training. State and local law enforcement agencies recognized the need for training beyond the minimum set in regulation. POST provides training to supplement the statutory minimum and prepare cadets for an increasingly complex law enforcement career. Exhibit V compares the number of cadet training hours provided by some state and local law enforcement agencies to the minimum set in regulation.

Exhibit V

Training Hours by Law Enforcement Agency



Source: DIA Survey of Nevada Law Enforcement Agencies.

All Nevada law enforcement agencies and POST provide initial cadet training that exceeds the minimum number of hours required by regulation. POST reports it has identified additional training opportunities, but lacks the budget to design the curriculum, pay instructors, and finance equipment required to conduct the training. Training, including that exceeding the statutory minimum, is not funded through a State General Fund appropriation. The legislatively prescribed training that POST is required to provide peace officers is underfunded and inadequate when compared to other Nevada law enforcement agencies' standards for peace officer training.

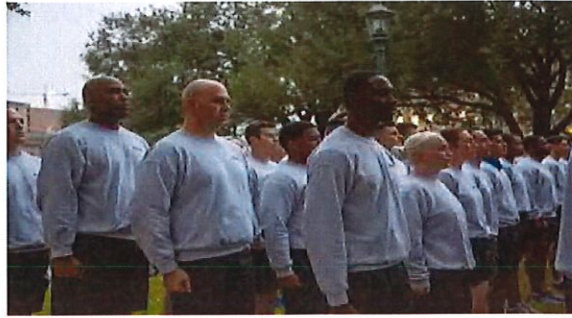
Legislative Mandates Increased POST's Training Mission While Funding Decreased

Legislative mandates increased POST's training mission by 13%, while Court Assessment revenue decreased by 15%.³ The Legislature mandated continuing education and training for peace officers without appropriating additional funds to develop and standardize the training curriculum. Passage of Assembly Bill 478 required POST to establish standards for programs of continuing education for peace officers.

³ POST reported 37,749 student hours in 2021 and 42,782 in 2022.

Officers must complete at least 12 hours annually of continuing education courses that address:

- Racial profiling;
- Mental health;
- Officer well-being;
- Implicit bias recognition;
- De-escalation;
- Human trafficking; and
- Firearms.



The 2019 Legislature also passed Assembly Bill 236 requiring POST to develop and approve a standard curriculum of certified training programs to address specialized responses to persons with mental illness.⁴ The 2021 Legislature passed Assembly Bill 304 expanding mental health training to include additional training in crisis intervention without a funding mechanism in place to pay for the training.⁵

Continuing Education Standards Increased by Legislature Remain Undeveloped Due to Lack of Funding

POST updated the continuing education standards for peace officers in Nevada to include the legislatively mandated 12 hours of continuing education courses per year to maintain certification. POST has not developed a standardized curriculum for this training statewide and has not received additional funding to design and implement this training curriculum. Nevada's individual law enforcement agencies provide the 12 hours of continuing education and training as they see fit. There is no uniform standard for the training at the state level.

The lack of standardized curriculum may result in inconsistent training of peace officers throughout the state. Smaller, often rural, law enforcement agencies that rely on POST for training curriculum must bridge the training gap by developing their own curriculum for continuing education or outsource the training, often at a premium.

SMART 21 System Cannot Currently Support POST's Online Examinations

The SMART 21 system's learning module is incapable of supporting POST's online, proctored examinations as the current system does. POST management disclosed that discussions with the SMART 21 team identified a lack of features and functionality under the new system that would likely make it an impractical solution. To maintain existing training and examination capabilities beyond fiscal

⁴ NRS 289.510. Peace officers trained in crisis intervention must be issued a certificate of completion.

⁵ NRS 289.510 was amended effective January 1, 2022 through December 31, 2022 to state that mental health training must include, without limitation, crisis intervention. Effective January 1, 2023, standards were updated in statute to include an annual behavioral wellness visit for peace officers to aid in preserving the emotional and mental health of the peace officer and assessing conditions that may affect the performance of duties by the peace officer.

year 2023, POST reports it plans to purchase the software currently provided free of charge via Nevada E-learn. POST reports it will request on-going budget enhancements to fund the purchase of the software. POST plans to continue utilizing Nevada E-Learn until it is phased out.

Maintaining POST's existing statewide training capability will require additional funding after fiscal year 2023. POST leverages the state's electronic training platform, Nevada E-Learn, to host existing training content for peace officers statewide, including continuing education content. The Nevada E-Learn system will no longer be supported by the state after fiscal year 2023. The SMART 21 system's current training functionality was supposed to eventually replace Nevada E-Learn, but this functionality is currently delayed as the SMART 21 vendor contract was terminated in June 2022.

POST Uses Other Agencies' Facilities to Provide Industry Accepted Training

POST uses facilities at the Washoe County Regional Public Safety Training Center (RPSTC), the Department of Corrections, and the Department of Public Safety to provide industry accepted training on the Emergency Vehicle Operators Course (EVOC), firearms, and other training topics. POST relies on these agencies' facilities to provide training due to inadequate funding to provide this training onsite where cadets are housed.

EVOC is an industry accepted course that teaches peace officers how to operate an emergency vehicle safely, specifically in dangerous situations. POST incurs the costs associated with outsourcing this training, such as the cost of cadet and instructor travel time, fuel and maintenance for the fleet of ten patrol cars used in EVOC training, and the cost of renting an EVOC facility so cadets can receive this mandatory training that cannot be provided in-house.⁶

POST has indefinitely delayed a plan to provide industry accepted EVOC refresher courses for peace officers already certified due to funding and scheduling constraints associated with renting out the RPSTC.

Previously Approved EVOC Training Facility Remains Unfunded

POST requested funding in 2005 for the design and construction of an EVOC training facility. In 2007, the funds were approved for both the design and construction of the facility. The economic instability stemming from the 2008 recession resulted in statewide budget cuts, and the funds approved for an EVOC training facility were reverted to the state and the project was postponed. POST

⁶ DIA estimates that outsourcing EVOC training in fiscal year 2023 will cost between \$6,000 - \$9,000. This estimate is dependent upon variable costs such as vehicle maintenance, fuel costs, and the rental fee charged, which is subject to change. The actual cost of fuel and renting the EVOC facility in fiscal year 2022 was approximately \$5,000.

leadership has unsuccessfully requested funding for EVOC every biennium since funding was cut.

EVOC Facility Construction Costs Have Doubled;
Further Delay Will Increase Costs by \$209,000 Annually

The cost to construct an EVOC facility has increased on average by \$209,000 per year, nearly doubling the total project cost over the last 14 years. The cost to build the approved EVOC facility in 2008 was approximately \$3.1 million. The estimated cost to build the previously approved EVOC facility is now approximately \$6 million.⁷

POST currently rents time and space at the RPSTC to fulfill the mandatory minimum EVOC training requirements. Prior to using the RPSTC, POST would conduct EVOC training in parking lots owned by Carson City. The training destroyed the parking lots, created noise disturbances, and conflicted with the City's own use of the parking lots to provide parking space for citizens using the adjacent areas for recreational activities. City officials asked POST to conduct training elsewhere and the RPSTC agreed to allow POST to use their EVOC facility for a fee.



EVOC Training is Mandatory for
Peace Officers in Nevada

EVOC training is mandatory for peace officers in Nevada. NAC 289.140 requires all Category 1 Peace Officers to receive training in the operation of emergency vehicles. This requirement includes specific training for “unknown-risk and high-risk vehicle stops.” POST requires each cadet to receive 40 hours of emergency vehicle training at the RPSTC to fulfill this requirement. Industry accepted EVOC training and refresher courses are not required by regulation.

EVOC May Reduce Fatalities and Injuries to Peace Officers and the Public

Industry accepted EVOC training and refresher courses may reduce law enforcement related motor vehicle accidents by helping promote officer safety and risk management initiatives through advanced training. Providing law enforcement officers with initiatives that increase driving skills and knowledge may correlate with reduced vehicle-related, line-of-duty accidents and fatalities in Nevada.

⁷ Based on the July 2021 State Public Works Division Project Cost Estimate.

Maintaining a readily available in-house EVOC program will facilitate training needs for rural law enforcement agencies as well as provide POST the opportunity to raise additional revenue by providing a rentable driving course for other types of motor vehicle training. Having an in-house EVOC training course creates additional benefits for POST and the community. An in-house facility would fill a training need for local and rural law enforcement agencies that do not have access to a driving track for training.

Having an in-house EVOC facility would also alleviate demand for training space at the RPSTC facility, which is already used by the Washoe County Sheriff's Office, Reno Police Department, Sparks Police Department, the University of Nevada, Reno, the many other law enforcement agencies. Competition for additional training time and space outside of the aforementioned agencies is difficult and impractical as those agencies receive preference in scheduling. This dynamic makes it difficult for POST to conduct EVOC training due to time scheduling and space constraints.

Vehicle Related Incidents Are a Leading Cause of Law Enforcement Deaths

Research indicates that motor vehicle-related incidents are one of the leading causes of law enforcement line-of-duty deaths. In the United States between 2011 and 2020, 367 motor vehicle, officer-related deaths were reported. In 2021, 58 officers died due to traffic-related incidents, such as single-vehicle crashes, vehicle collisions, motorcycle crashes, and "struck-by" incidents while working along roadways.

One Vehicle Related Officer Fatality Occurred in Nevada and 31 Vehicle Related Officer Fatalities Reported Nationwide in 2022

The National Law Enforcement Officers Memorial Fund reports annually on law enforcement fatalities. In the 2022 mid-year report, 31 officers nationwide have been killed in traffic related fatalities. This includes one vehicle related fatality of a Nevada peace officer in June 2022. In 2021, 58 officers died nationwide due to traffic related incidents. This represents a 38% increase compared to 42 deaths in 2020.

The Nevada Sheriff's and Chiefs Association surveyed law enforcement agencies in Nevada for officer collision data from 2019 to 2021. This includes collisions while officers are behind the wheel and when their patrol vehicles are struck while pulled over on the side of the road. Only a minority of law enforcement agencies in Nevada responded to the survey. Exhibit VI shows the number of officer involved collisions in Nevada between 2019 and 2021, as reported by law enforcement agencies that responded to the survey.

Exhibit VI

Officer Involved Collisions 2019 to 2021

Law Enforcement Agency	Number of Officer Involved Collisions
Las Vegas Metropolitan Police Dept.	88
Carson City Sheriff's Office	27
Douglas County Sheriff's Office	21
Humboldt County Sheriff's Office	14
West Wendover Police Dept.	1

Source: Nevada Sheriffs and Chiefs Association

The US Department of Health and Human Services (DHHS) provided estimates for the Value per Statistical Life saved. According to DHHS, the statistical value of a life can be determined by one's willingness to pay to prevent a fatality. The willingness to pay for risk reduction considers a cost benefit analysis of health, safety, and environmental factors in the valuation of statistical life saved. Safety programs, such as a an EVOC training course, are considered to benefit safety and reduce the likelihood of a fatality. The value of an officer's life is essentially based on the willingness to pay for preventative measures to reduce an officer's risk of death. Averaging DHHS's estimates for 2022, the value per statistical life saved is \$14.6 million. See Appendix D for more information.

US Department of Justice Recommends EVOC Training for Peace Officers

The United States Department of Justice, Bureau of Justice Assistance sponsors the VALOR Officer Safety Initiative. The VALOR initiative released several recommendations to curb the increase in vehicle-related injuries and deaths among peace officers. The initiative recommends increased EVOC training for officers to reduce the number of officers injured or killed in single-vehicle incidents while responding to calls. VALOR suggested training programs that offered greater opportunities to practice critical decision making, especially in evaluating the proper speed for road conditions.

The RAND Corporation released a study of the main risk factors contributing to law enforcement vehicle crashes.⁸ The study had similar findings and recommendations as the VALOR initiative. RAND identified two factors that correlated with vehicle-related injuries and death among police officers which could be improved through training:

- Responding to a call - Officers driving to the scene of an incident were at three-to-four times greater risk of being injured in a crash, compared to those on routine patrol; and
- Seatbelt usage – Officers chronically fail to wear seat belts resulting in two-to-three times more likelihood of being injured in a crash.

⁸ The RAND Corporation is a research organization that develops solutions to public policy challenges to help make communities throughout the world safer and more secure, healthier and more prosperous. RAND is nonprofit, nonpartisan, and committed to the public interest.

Research indicates that peace officer training for best practices in motor vehicle safety and pursuit will result in fewer fatalities. Specifically, quick decision making during high-risk events, such as responding to a call, good officer judgement, and seatbelt use.

EVOC Can Reduce Reliance on Reserves to Fund Training and Generate Future Revenue

An in-house EVOC training facility will allow POST to generate additional revenues by renting the training facility for other types of motor vehicle training. Renting out the facility would generate revenue to offset POST's costs and ease the demand for space at the RPSTC. The facility could serve needs across a broad spectrum of public safety vehicle operations training. The RPSTC and other EVOC facilities around the country rent out their facilities for training to fire departments, ambulance drivers, snowplow operators, and commercial driving instruction in addition to other law enforcement agencies.

Renting RPSTC EVOC Course Increases Costs and Limits the Amount of EVOC Training POST Can Provide

Renting RPSTC's course to provide cadets with EVOC training increased POST's costs. POST relies on this facility to provide this training due to inadequate funding to provide this training onsite where cadets are housed. The RPSTC facility is located 40 miles from the POST academy and POST incurs the travel costs associated with sending cadets and instructors, vehicles, and equipment to the facility. Costs include fuel, vehicle wear and tear, and time lost travelling by instructors and cadets. POST pays a fee to use the EVOC facility and the fee can be up to 50% higher than what some regional partner agencies pay to use the facility.⁹

Regional partner agencies receive scheduling priority over POST. POST must schedule its use of the EVOC facility at least six months in advance, creating scheduling conflicts for POST's academy. The scheduling limitations at the RPSTC and lack of Court Assessment revenue have prevented POST from providing industry-accepted EVOC refresher courses to sworn peace officers. POST provides the statutory minimum EVOC training for cadets but does not provide the industry accepted amount of EVOC "refresher" training.

Scheduling difficulties, rising fuel costs, facility rental fees, vehicle maintenance, and transportation costs to the RPSTC make it impractical and cost prohibitive for POST to continue to outsource its legislatively mandated EVOC training for cadets, and impossible for POST to provide industry accepted EVOC refresher training to peace officers once appointed.

⁹ Partner Agencies that receive a fee discount include Washoe County Sheriff, Reno and Sparks Police Departments, and University of Nevada, Reno.

Other Agencies Rent Out EVOG Facilities to Offset Costs of Public Protection Training

The RPSTC generates income from renting out its EVOG facilities. In fiscal year 2022, the RPSTC earned \$985,781 in revenue from renting out its facilities. The annual cost to maintain the RPSTC was \$681,168 in 2022.¹⁰ The RPSTC Fiscal Year 2023 Budget estimates income from renting out their facility of \$304,613.¹¹ The RPSTC was able to generate positive net income from its EVOG facility to offset its other costs of providing public protection training. The San Bernadino's Sheriff's Office in California provided data that indicates it also generates positive net income from renting its EVOG training center to other public agencies and non-governmental organizations.

Alternative Funding Mechanisms May Mitigate Future Revenue Shortfalls

Three out of six western states surveyed had reduced funding as a result of the pandemic and were granted emergency funding from one-time allocations through the state's General Fund to ensure continuity of agency operations.¹²

States That Did Not Rely on Emergency Funding Have Alternative Funding Mechanisms Established

States that did not rely on emergency funding typically have a funding mechanism not tied to traffic tickets issued.

- Colorado relies on a \$1 fee for every motor vehicle registered in the state;
- Utah funds peace officer training through an Uninsured Motorist account, a surcharge account, and the State General Fund is used if those revenues are insufficient; and
- Montana receives a portion of law enforcement academy revenues.

Nevada's POST program relies primarily on revenue from traffic citations to fund its operations and does not receive General Fund appropriations. Nevada agencies that do not receive General Fund appropriations are ineligible for IFC contingency funds. POST is ineligible to receive emergency IFC contingency funds, and instead has relied on federal ARPA funds and cash reserves to sustain operations. POST is seeking funding through grants and budget enhancement requests to develop its curriculum and implement training across the state. The budget enhancements and grants, if awarded, would help bridge the funding gap that exists between Court Assessment revenues and the legislatively mandated training POST must provide. However, these funding mechanisms are temporary and would not address POST's ongoing revenue shortfall in future years.

¹⁰ Washoe County Budget FY 2022-2023.

¹¹ Washoe County Budget fiscal year 2022-2023.

¹² POST programs surveyed were Arizona, Colorado, Idaho, Montana, Utah, and Wyoming.

Variation of Revenue Estimates Creates Future Funding Issues

The Governor's Finance Office, Budget Division projects POST will receive \$2,125,319 in Court Assessment revenue in fiscal year 2023. If this projection is accurate, POST will operate at a net loss of approximately \$84,000. Fiscal year 2023 revenue from Court Assessments is unknown because actual traffic citations issued is yet to be determined. The AOC projects POST will receive \$1,441,755 in Court Assessment revenue; this would result in a net operating loss of approximately \$768,000. POST will likely be insolvent in fiscal year 2023 without additional funding. POST is not eligible to receive IFC Contingency Funds.

POST Could Assess Additional Funding Options to Construct An EVOC Training Facility and Provide Peace Officer Training

POST could assess additional funding options to construct an EVOC facility and provide legislatively mandated and industry-accepted peace officer training. POST reports budget enhancement requests for training have been requested through the biennial budget build process. POST should request funding through the State Capital Improvement Plan to construct an EVOC facility. The request must be recommended to move forward for consideration by the Legislature.

Conclusion

POST's funding model is insufficient to provide for industry accepted public protection training. POST training hours required to pass basic academy training (640) are the fewest in Nevada. POST lacks funding sources needed to accomplish the legislatively mandated training for cadets and continuing education for law enforcement officers. Building an EVOC training center would offer equitable training for academy cadets and rural law enforcement agencies. POST should request funding through the State Capital Improvement Plan to construct an EVOC facility. POST can use the future income received, and savings from having an in-house EVOC training facility, to support its legislatively mandated training mission. The uncertainty of POST's future revenue jeopardizes its ability to enhance law enforcement training necessary to improve public safety. Legislatively mandated training cannot be supported without additional funding mechanisms.

Recommendation

1. Assess additional funding options for public protection training.

Report Meaningful Public Safety Performance Measures and Outcomes

The Commission on Peace Officer Standards and Training (POST) should report meaningful public safety performance measures and outcomes. Reporting meaningful performance measures and outcomes will better inform decision makers of the effectiveness of POST's public safety efforts, show where training can be improved to effect outcomes, and demonstrate the necessity for increased program funding.

Statute Requires Performance Measures to Articulate Objectives and Goals

Statute requires performance measures to articulate objectives and goals. Agencies must communicate intermediate objectives and long-term performance goals as mandated by NRS 353.205(1)(b)(3), which states:

"A mission statement and measurement indicators for each department, institution and other agency of the Executive Department of the State Government, which articulate the intermediate objectives and long-term performance goals each such department, institution, and other agency is tasked with achieving and the particular measurement indicators tracked for each such department, institution, and other agency to determine whether the department, institution, or other agency is successful in achieving its intermediate objectives and long-term performance goals, provided in sufficient detail to assist the Legislature in performing an analysis of the relative costs and benefits of program budgets and in determining priorities for expenditures."

POST's Performance Measures Are Not Used to Impact Public Safety

POST's performance measures are not used to impact public safety or evaluate the performance of the POST program. Reporting performance outcomes to decision-makers will help ensure improvements are made where change is needed. POST's performance measures for the 2021-2013 biennium are:

- **Audits, Compliance and Enforcement:** Measures the effectiveness of agency audits and decertification investigations;
- **All-Risk Emergency Services:** Measures the Pre-test and Post-test scores for basic training, curriculum reviews, and POST certified courses;
- **Professional Development Programs for State Employees:** Measures professional certificates issued, student training hours for POST certified courses, and physical fitness; and
- **Archives and Record Management:** Basic certificates issued and maintaining peace officer records.

Accurately reporting performance measures will better reflect training outcomes and demonstrate the effectiveness the measures reported. Accurately reporting the performance measures will highlight where opportunities exist to improve the POST program.

Physical Standards Are Reported to Demonstrate Readiness of Cadets

POST physical readiness standards exist because Nevada peace officers are called upon to perform job functions where their physical capabilities and readiness directly impact their safety and the safety of fellow officers and citizens. Reporting the percentage of improved physical fitness scores, rather than the number of participants, demonstrates the effectiveness of POST’s physical readiness program. The physical fitness training performance measure is unclear as it reports the number of students whose scores are higher on the POST physical fitness test at the end of the academy. POST does not report how many students were in the academy to calculate a percentage. When measuring physical fitness training, a percentage basis would be more impactful if the number of students in the academy was included with the percentage of students who improved.



Pre-Test and Post-Test Scoring was Incorrectly Reported

The performance measure of Pre-Test/Post-Test Scores is based on the percentage of cadets that failed the initial academy examination and then passed the final examination. POST disclosed that it reported this performance measure incorrectly. POST reported the number of cadets who failed the initial pre-test and used the total number who passed the final examination (post-test), rather than recording the number who failed and then passed. This performance measure was intended to compare the number of new cadets entering the academy who fail the initial test to the number (or percentage) that then pass the final examination after completing training. POST sees value in reporting the improved testing scores to demonstrate the readiness of peace officers. Exhibit VII shows the current performance measures POST reports and Exhibit VIII shows the improved utility of POSTs performance measures if the data were presented in a different format and not underreported.

Exhibit VII

Current Performance Measures Reported

	FY 2020	FY 2021	FY 2022
Pre-Test/Post Tests (Based on percentage of cadets that failed the Pre-test vs all academy cadets)	37/51 72.55%	30/55 54.55%	30/55 54.55%
Improved Physical Fitness Scores (Number of cadets whose scores were higher at end of the academy)	50	40	40

Source: Budget Division - POST Activity Budget fiscal years 2020 to 2022.

Exhibit VIII

Proposed Percentage-based Performance Measures

	FY 2020	FY 2021	FY 2022
Pre-Test/Post Tests (Based on percentage of cadets that failed the pre-test and then passed the post-test)	37/37 100%	30/30 100%	31/31 100%
Improved Physical Fitness (Scores reported for cadets on the first day of the academy compared to the improved scores at end of the academy)	76% 50 cadets out of 66	77% 40 cadets out of 52	56% 40 cadets out of 71

Source: DIA.

The Improved Physical Fitness score data, represented by a percentage, demonstrates POST underreports the performance measure and does not account for growth of the academy training program. In 2022, POST had 71 academy graduates. By estimating that only 40 would demonstrate an improved physical fitness score, POST does not accurately report the effectiveness of the physical fitness training.

Performance Measures Need to Report Outcomes and Training Results

POST collects data on training hours, testing outcomes, and certificate issuance. The collection of these elements requires meaningful data to demonstrate the need for further funding and to justify expanding training and technology. The data reported for the measures do not demonstrate the outcomes of performance and accurate reporting of training hours provided. With the recent passage of legislative mandates for additional training, POST's performance measures can better reflect the additional training requirements and outcomes.



Reporting the Increase in Student Hours and Training Certificates Issued Will Reflect the Growth of Training Mission

Reporting the increase in the student hours and training certificates issued will reflect the growth of POST's training mission. In 2020, POST issued 1,989 training certificates with 38,540 student training hours. In budget years 2023-2025, POST projects fewer (1,540) training certificates and fewer (29,000) training hours per year. The performance measure projects stagnant, lower numbers. Accurately reporting growth of student hours and training will demonstrate the effectiveness of the POST program and support justification for increased funding.

Conclusion

Reporting meaningful public safety performance measures and outcomes will demonstrate the effectiveness of POST's training and help justify the financial need for additional training and technology resources to support POST's public safety mission. Performance measurement data is only useful when entered, analyzed, and reported accurately. Accurate, relevant, and timely data is necessary to demonstrate the need for increased funding to support public safety. POST can update these performance measures through the performance-based budgeting process and report the data to demonstrate the effectiveness of the academy. The collection of these performance elements requires meaningful data to demonstrate financial need and justify additional state funding to expand training.

Recommendation

2. Report meaningful public safety performance measures and outcomes.

Develop Policies and Procedures for Audits and Follow-ups and Report Audit Results to POST Leadership

The Commission on Peace Officer Standards and Training (POST) should develop policies and procedures for audits and follow-ups and report audit results to POST leadership. Improving auditing will increase efficiency and performance outcomes, improve accountability, and benefit POST leadership by enhancing oversight of academies.

Statute Mandates POST Conduct Audits of Academies

NRS 289.530(7) mandates that POST conduct annual audits relating to the operation of academies for training peace officers. The statute authorizes POST to issue and revoke certificates of approval for these academies. Academy audits can be used as a tool to measure an academy's effectiveness and can indicate where changes to the training curriculum may be necessary.

POST May Sanction Individual Peace Officers Not Police Departments

NRS 289.530(8)(9)(10) state that with the advice of the POST Commission, the Executive Director of the Commission may consult and cooperate with academies and other departments and agencies of Nevada and local governments concerning the training of individual peace officers. NRS 289.530(11) only gives the Commission authority to sanction individual peace officers.

There is no authority for POST to recommend sanctions for police departments writ large based on results of audits of individual peace officers or academies. This constraint limits POST's ability to affect larger, systemic law enforcement issues in specific police departments or across Nevada's law enforcement community and effectively precludes Nevada's law enforcement community from policing itself. Consequently, such issues fall to the legal system or police department internal affairs officials.

Audit Process Improvement Needed for Performance and Accountability

POST evaluates performance of the training programs through the lens of individual peace officers. The audits are not designed to improve performance outcomes of the academies audited or the POST basic academy training program. The academy audits are focused on assuring that the appropriate curriculum is being taught and the agency audits are focused on assuring peace officers are completing appropriate follow-on training, to include specialized courses of study.

The audits conducted add limited value to an overall assessment of the quality of police training in Nevada. POST's audit process lacks a formalized, documented follow-up process on outstanding findings to ensure agencies audited are

implementing recommendations. POST leadership reportedly reviews compliance violations and enforces the resolution of deficiencies on an ad hoc basis. This may affect public safety as it allows an agency to refrain from correcting the issue in a timely manner. Communication of a resolution timeline and subsequent disciplinary action are not conveyed through the current audit process.

Regulations Require Courses To Be Performance Oriented

Regulations require courses to be performance oriented. NAC 289.300(1)(d) requires each course to employ performance-oriented instructional methods that provide opportunities for each student to demonstrate achievement of the objectives. POST academies and agencies train using performance-oriented instruction methods and have performance objectives. POST does not audit the training performance or make recommendations to improve performance. Performance based training programs are developed to meet specific goals and focus on certain performance areas that require improvement. Evaluating the benefits and failures of a performance-based training program, and communicating the results to management, provides feedback and data that can be used for improvement.

POST does not measure the effectiveness of performance via the audit function to improve the training curriculum. POST visits academies and agencies authorized to train peace officers according to POST standards.¹³ Evaluation and monitoring of training courses through the audit process will increase efficiency and effectiveness of academies and can be used to update POST's training curriculum.

POST Follow-up on Outstanding Audit Deficiencies is Inconsistent

POST's follow-up on outstanding audit deficiencies is inconsistent. POST lacks a formalized, documented audit follow-up process for deficiencies noted or on recommendations previously made to academies. DIA review of three years of POST's Master Audit Tracking Calendar revealed an inconsistent process to follow up on audit deficiencies. According to the 2020 through 2022 Calendars, nearly one third of the reports had deficiencies with no follow-up. DIA reviewed 31 reports during the three-year period and found ten occurrences of audit deficiencies notated on an audit report without any further follow-up, instruction on how to correct the deficiencies, or a deadline for corrective action.

Audit deficiencies include background check documentation deficiencies and compliance deficiencies. Discussions with POST indicate that background check documentation deficiencies include missing background check documents usually collected at the time of hire. These deficiencies may be hard to correct as the

¹³ POST audits for file security and maintenance; background investigations for hiring; and training pursuant to NAC 289.230 and NRS 432B.620(2).

documents cannot always be retroactively placed in a file. Compliance deficiencies include non-compliance with training requirements.

Failure to Provide Legislatively Mandated Training Was The Primary Cause of Compliance Deficiencies

Failure to provide legislatively mandated training was the primary cause of the compliance deficiencies noted. Noncompliance with AB 478 training requirements were the cause of the compliance deficiencies in six of the ten audits reviewed. The 2019 Legislature passed Assembly Bill 478 which amended NRS 289.510 to require POST to establish standards for programs of continuing education for peace officers and requires all peace officers to complete at least 12 hours of continuing education courses.¹⁴

Lack of Review and Follow-up May Have Resulted in Compliance Violations

DIA's review of the 31 audit reports revealed six compliance deficiencies were observed, but follow-up was not conducted. For example, DIA's review of an audit on Silver State Law Enforcement Academy revealed findings of non-compliance with updating course curriculum to the 2019 legislatively mandated training. Additionally, academy instructor profiles were not on file for all classes. The report lacks a timeline for correction, follow-up reporting, and a process for sanctioning the academy if there is continued non-compliance.

DIA's review of the University of Nevada Police Services revealed that officers did not complete AB 478 racial profiling training as mandated by statute. The audit report does not indicate the lack of training as a finding. DIA's review of an audit of the Nevada State Contractors Board revealed POST commenced the audit but stopped because the agency was unaware of the legislatively mandated training requirements. The audit report stated that the audit would be re-scheduled, but the audit has not been re-conducted or re-scheduled to date on the 2022 Master Audit Calendar. The other three compliance deficiencies also had a lack of follow up on the training deficiency and no issuance of a deadline was given to conduct the training.

Audit Results Are Not Used to Identify Habitually Noncompliant Academies

The lack of follow-up on audit deficiencies limits POST's visibility on academies that may be habitually noncompliant. POST's Administrative Manual outlines the audit process. The manual does not include consequences or sanctions if deficiencies are found during audits.

¹⁴ Continuing education courses include: 1) racial profiling; (2) mental health (3) officer well-being; (4) implicit bias recognition; (5) de-escalation; (6) human trafficking; and (7) firearms.

NRS 289.530 authorizes POST's Executive Director to, "Inspect academies for training peace officers, and issue and revoke certificates of approval to such academies." POST has the authority to revoke a certification from an academy that is found to be deficient. POST lacks a procedure for sanctioning, or taking other disciplinary actions, agencies and academies that have deficiencies.

Highlighted Audit Results are Communicated to POST Leadership

Audit reports and results in full are not communicated to POST leadership; only highlights of audits as determined by the Standards Division Chief. POST does not conduct a formal, documented internal review of written audit reports, resulting in a lack of oversight by leadership. Discussions with POST revealed the current internal process is for the auditor to write the report and for an administrative assistant to review for spelling and punctuation. The report is then sent directly to the agency or academy being audited with a copy sent to an internal file repository. POST leadership is not fully aware of audit results because the audits are not sent for their review. Consequently, leadership loses the benefit of their experience and broader view of peace officer training issues to fully assess the quality and results of POST's training mission.

Audit results should be communicated to POST leadership and leadership of the audited agency. POST's audit reports are generally sent only to the head of an organization audited. It would be helpful if more than one person in the audited agency receives the audit report to ensure accountability for correcting the deficiencies noted. Having POST leadership involved in the process will promote continuous improvement of the program. The audit activity should identify all relevant stakeholders and their interests and solicit feedback from these stakeholders to promote continuous improvement.

Audit Results are not Communicated to the POST Commission

Academy audit reports are not communicated to the POST Commission as a matter of procedure. Results of individual peace officer audits are brought to the Commission as a practical matter to perform its certification role. The POST Commission holds regularly scheduled public workshops and meetings around the state to discuss and revise laws and regulations, hear issues addressing the law enforcement community, and render judgment regarding officer behavior which may result in suspension or revocation of POST certification. The activities and functions of the Commission are essential to provide Nevadans with highly qualified law enforcement officers and ensuring law enforcement agencies maintain the highest standards of public safety.

POST Commission Has the Experience to Make Recommendations to Improve Outcomes

The POST Commission has the knowledge, training, and expertise to make recommendations to improve training outcomes. The commission is comprised of law enforcement officers, state personnel, and a community member. The commissioners have the requisite experience to assess audit reports and deficiencies and recommend suggestions for improvement. Review of the audit reports by the Commission would ensure agencies follow-up on audit findings and would promote accountability of academies audited. The Commission's experience puts it in a unique position of being able to bring a vision and solution-based ideas for continuous improvement.

Other States' POST Programs May Help Inform Auditing Nevada Academies

Other states' POST programs may help inform the model for auditing academies in Nevada. DIA's survey of six states revealed that all six states' POST programs conduct auditing of academies, training classes, and law enforcement officer revocations.¹⁵ The Colorado POST Manual states that program inspection may include observation of the classroom instruction, review of training curriculum effectiveness, and interviews with trainees, staff, and instructors. The rule further states that the POST Director shall be informed of all inspection results.

Idaho POST rules dictate that if a law enforcement certification program does not meet all the requirements for POST approval, the POST Council may suspend approval and direct corrective action. Idaho requires corrective action be taken by academies within 90 days of assessment.

POST can use Colorado's model of informing the Director of all inspection results and Idaho's model requiring corrective action be taken within 90 days of assessment. Establishing policies for auditing and following-up on deficiencies that include these elements will help POST improve auditing and performance outcomes.

Policies and Procedures for Auditing and Follow-up Need to be Formalized

Policies and procedures for auditing and follow-up on deficiencies need to be formalized to ensure accountability of academies audited and to promote continuous improvement. A policy should include a follow-up procedure, timelines for reporting audits and responding to audit findings, a plan for taking corrective action, and a mechanism for sanctioning noncompliant academies.

POST leadership reports that, in practice, there is an internal process for highlighting audit results. These practices should be formalized and documented

¹⁵ POST programs surveyed were Arizona, Colorado, Idaho, Montana, Utah, and Wyoming.

in POST's administrative manual to guide more effective use of audit results and to share information with the Commission.

Institute of Internal Auditors Recommends Establishing Written Follow-up Process

The Institute of Internal Auditors (IIA) recommends establishing a written follow-up process to monitor and ensure that management actions have been effectively implemented or to document that management has accepted the risk of not taking action.

The IIA further suggests the audit activity develop a standard distribution list of parties who will receive audit communications, as well as management levels that should be included on a distribution list for results pertaining to their area of responsibility. Establishing policies and procedures for audits and follow-ups will improve accountability of academies that train peace officers in Nevada.

Conclusion

Improving auditing will increase efficiency and performance outcomes, improve accountability, and benefit POST leadership by enhancing oversight of academies. Developing audit policies and procedures that include communicating audit results to POST leadership and leadership within the audited agency, and following-up on deficiencies, will increase accountability and help improve POST's training curriculum statewide. Audit results can be communicated to the POST Commission. The commissioners have the requisite knowledge and experience to assess audit findings and deficiencies to recommend suggestions for improvement. This will benefit POST by improving management decision making and oversight, increasing academy accountability, and enhancing the transparency of audit outcomes.

Recommendation

3. Develop policies and procedures for audits and follow-ups and report audit results to POST leadership.

Appendix A

Scope and Methodology, Background, Acknowledgements

Scope and Methodology

We began the audit in March 2022. In the course of our work, we interviewed members of management from the Commission on Peace Officer Standards and Training (POST) to discuss processes inherent to POST's operations. We reviewed POST records and researched legislative history, state budget manual procedures, applicable Nevada Revised Statutes, Nevada Administrative Code, Nevada State Administrative Manual, governmental generally accepted accounting principles, and other state guidelines. We concluded fieldwork in September 2022.

We conducted our audit in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

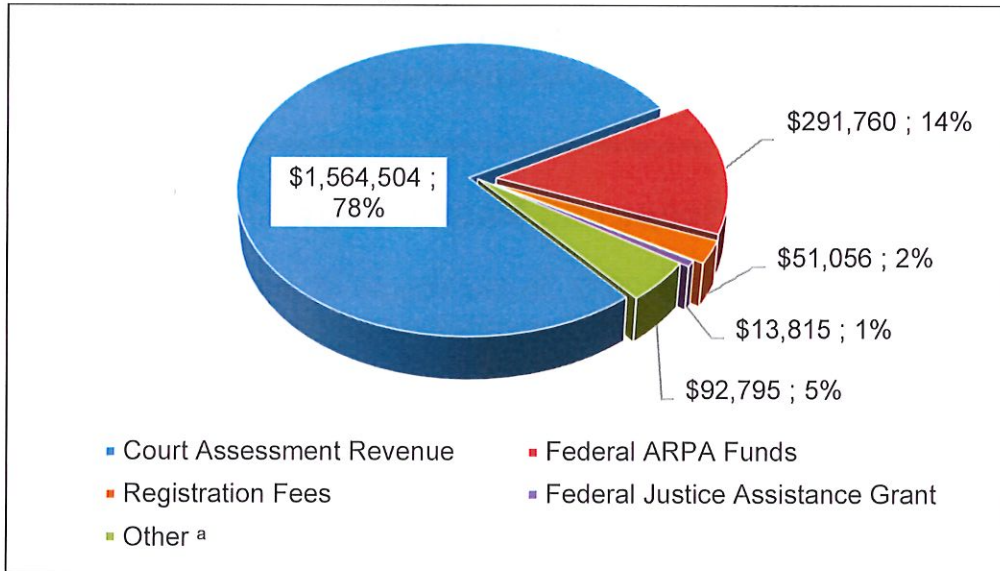
Background

The mission of the Commission on Peace Officer Standards and Training (POST) is to develop and deliver professional training ensuring that all Nevada peace officers and their agencies comply with established statutes and regulations. POST is a regulatory agency that establishes and maintains the laws, regulations, and acts as the governing authority for the behavior, hiring, and basic and professional certification, course certification, and training requirements for all law enforcement officers in the state. POST operates under a nine-member Commission composed of law enforcement officials appointed by the Governor. POST conducts activities in a team-based environment consisting of the Administration Division, Standards Division, and Training Division to oversee Nevada's law enforcement standards and training.

POST utilizes a fee-based budget, primarily funded by Court Assessments throughout the year. In addition to Court Assessments, for fiscal year 2022, POST received funding from registration fees, federal ARPA funds, and Justice Assistance Grants. POST's revenues for fiscal years 2020 and 2021 were \$2.2 million and \$2 million, respectively. POST is responsible for one executive budget account. Exhibit IX summarizes POST's budget by funding source for fiscal year 2022.

Exhibit IX

POST Funding Sources for Fiscal Year 2022



Source: Data Warehouse of Nevada.

Note: ^a Other sources of revenue include funds received from the Nevada State Police, excess property sales, and credit card rebates.

Acknowledgments

We express appreciation to the Commission on Peace Officer Standards and Training management and staff, the Governor’s Finance Office, Budget Division for their cooperation and assistance throughout the audit.

Contributors to this report included:

Craig Stevenson
Executive Branch Audit Manager

Patti Antonucci
Executive Branch Auditor

Appendix B

Commission on Peace Officer Standards and Training Response and Implementation Plan



STATE OF NEVADA
COMMISSION ON PEACE OFFICER STANDARDS AND TRAINING

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STEVE SISOLAK
Governor

MICHAEL D. SHERLOCK
Executive Director

October 31, 2022

Mr. Warren Lowman, Administrator
State of Nevada, Governor's Finance Office
Division of Internal Audits
209 E. Musser St., Suite 302
Carson City, NV 89704

Re: DIA Report No. 23-01
Commission on Peace Officer Standards and Training (POST)

Dear Mr. Lowman,

As requested, the following information is provided as Nevada POST's responses and implementation plans for DIA Audit Report No. 23-01

Response to Recommendation #1; Assess additional funding options for public protection training.

Nevada POST agrees that the present Legislatively directed funding source is insufficient to support the current and ongoing mission of the agency. Recognizing the potential as a revenue source, POST has previously requested the funding of an EVOC facility. POST leadership has also previously discussed alternative or supplemental funding sources with the Governor's Office. As POST is an Executive Branch agency and lacks independent BDR authority, we will continue to work with the Governor's Office to seek both additional/supplemental funding and the funding of an EVOC facility during the pending Legislative Session. POST has proffered some possible alternative funding ideas and will continue to advocate for more reliable and expanded funding.

Response to Recommendation #2; Develop meaningful public safety performance measures and report performance outcomes to the Governor's Finance Office and Legislature.

Nevada POST agrees that current performance measures do not accurately reflect the outcomes achieved through Agency efforts. POST has previously sought to change our performance measures

in pursuit of this goal. Past efforts have been hampered by pandemic and budget related issues. POST will seek to update and amend our performance measures to reflect outcomes more accurately and will submit them to the Governor's Finance Office for approval in accordance with the specified time frame.

Response to Recommendation #3; Develop policies and procedures for audits and follow-ups and report audit results to POST leadership.

Nevada POST agrees that current internal processes for communicating the results of audits and follow-ups is lacking within the framework of Standard Operating Procedures. POST will create written policies and procedures which outline: (1) the process of documenting and reporting the results of audits to POST leadership; (2) policies which ensure proper follow-up actions are taken; and (3) procedures to monitor and document effective communication and corrective action(s) with audited academies and agencies. Finally, POST will update the Administrative Manual to include specific topics to be reported to the Commission at each meeting during the Executive Directors agenda item. These updates to the policy and Administrative Manual will be completed by the June deadline.

In closing, we would like to thank and commend your staff for their thorough, thoughtful and professional assistance during the audit process. POST appreciates the opportunity to consider and respond to the recommendations and we recognize that these efforts make us a better and more efficient agency in accomplishing our mission. We look forward to continuing to work with the Division of Internal Audits during implementation.

If you have any questions, please feel free to contact my office at your convenience.

Sincerely,



Mike Sherlock, Executive Director

Appendix C

Timetable for Implementing Audit Recommendations

In consultation with the Commission on Peace Officer Standards and Training (POST), the Division of Internal Audits categorized the recommendations contained within this report into two separate implementation time frames (i.e., *Category 1* – less than six months; *Category 2* – more than six months). POST should begin taking steps to implement all recommendations as soon as possible. The target completion dates are incorporated from Appendix B.

Category 2: Recommendations with an anticipated implementation period exceeding six months.

<u>Recommendation</u>	<u>Time Frame</u>
1. Assess additional funding options for public protection training. (page 2)	June 2023
2. Report meaningful public safety performance measures and outcomes. (page 17)	June 2023
3. Develop policies and procedures for audits and follow-ups and report audit results to POST leadership. (page 21)	June 2023

The Division of Internal Audits shall evaluate the action taken by POST concerning the report recommendations within six months from the issuance of this report. The Division of Internal Audits must report the results of its evaluation to the Executive Branch Audit Committee and POST.

Appendix D

Analysis of Value of Statistical Life Data

The US Department of Health and Human Services (DHHS) provided estimates for the Value per Statistical Life (VSL) saved. According to DHHS, the statistical value of a life can be determined by one's willingness to pay (WTP) to prevent a fatality. A population average VSL of \$10 million indicates that the typical individual is willing to pay \$1,000 to decrease his or her chance of dying in a given year by 1 in 10,000. The total expected value of that risk reduction is \$10 million (10,000 x \$1,000) and one less person would be expected to die that year (10,000 x 1/10,000).

DHHS provides population-average values in 2013 dollars at 2013 income levels, which range from \$4.2 million to \$13.7 million with a mid-point of \$9.0 million. DHHS used the population-average values to project 2020 average values as the basis of its low, high, and central VSL estimates. DIA adjusted the 2020 estimate provided by DHHS for inflation. Exhibit X shows the VSL estimates by DHHS for 2013 and 2020 and DIA's inflation-adjusted estimates for 2022.

Exhibit X

Value of Statistical Life Saved

VSL	2013 Estimate	2020 Estimate	2022 Estimate
Low	\$4.2 million	\$5.3 million	\$5.6 million
Central	\$9.0 million	\$11.4 million	\$11.6 million
High	\$13.7 million	\$17.4 million	\$17.6 million

Source: DHHS.

The willingness to pay for risk reduction considers a cost benefit analysis of health, safety, and environmental factors in the valuation of statistical life saved. Safety programs, such as a an EVOC training course, are considered to benefit safety and reduce the likelihood of a fatality. The value of an officer's life is essentially based on the willingness to pay for preventative measures to reduce an officer's risk of death. Averaging DHHS's Central and High estimates for 2022, the VSL is \$14.6 million.