Office of the Inspector General
U.S. Department of Justice

Audit of the Office of Community Oriented Policing Services Grants Awarded to DeKalb County, Georgia

Audit Division GR-40-15-002 October 2014

AUDIT OF THE OFFICE OF COMMUNITY ORIENTED POLICING SERVICES GRANTS AWARDED TO DEKALB COUNTY, GEORGIA

EXECUTIVE SUMMARY

The Department of Justice (DOJ) Office of the Inspector General, Audit Division, has completed an audit of the Office of Community Oriented Policing Services (COPS) grants awarded to DeKalb County, Georgia.[1] We audited a COPS Hiring Recovery Program (CHRP) grant to fund 15 entry-level officers for 3 years and a COPS Child Sexual Predator Program (CSPP) grant to provide funding directly to law enforcement agencies to reduce child endangerment. During the audit, DeKalb County received a COPS Hiring Program (CHP) grant in the amount of $919,987 to hire and fund 10 entry-level sworn officers.[2] DeKalb County was awarded $4,529,625 to implement the grant programs, as shown in Exhibit I.

EXHIBIT I: OFFICE OF COMMUNITY ORIENTED POLICING SERVICES GRANTS AWARDED TO DEKALB COUNTY

GRANT NUMBER	COPS PROGRAM	AWARD START DATE	AWARD END DATE	AWARD AMOUNT
2009-RJ-WX-0037	CHRP	07/01/2009	12/31/2013	$3,112,845
2011-CS-WX-0010	CSPP	08/01/2011	01/31/2015	$496,793
2013-UL-WX-0008	CHP	09/01/2013	08/31/2016	$919,987
TOTAL				**$4,529,625**

Source: COPS Office

The objectives of our audit were to: (1) assess performance in the key areas of grant management that are applicable and appropriate for the grants under review, and (2) determine whether key COPS Hiring Recovery Program grant application data were accurate and adequately supported in the award in consideration of COPS' award methodologies. The areas we reviewed included: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and indirect costs; (4) budget management and control; (5) headcount and payroll expenditures; (6) financial status and progress reports; (7) program performance and accomplishments; (8) retention plan; (9) post grant end-date activities, (10) property management; and (11) special grant requirements.

To select CHRP grantees, COPS developed a methodology that scored and ranked each applicant based on key data submitted by the applicant. While COPS performed some limited data validity checks, it relied heavily on the accuracy of the data submitted by grant applicants. We reviewed and sought to verify the data

[1] DeKalb County, Georgia, is the entity which solicits federal awards on behalf of the DeKalb County Police Department. The DeKalb County Police Department (Police Department) administered the COPS grant awards.

[2] COPS awarded Grant Number 2013-UL-WX-0008 on September 12, 2013, and DeKalb County accepted the award on November 14, 2013, after our audit had begun. We performed limited testing of the application statistics for Grant Number 2013-UL-WX-0008.

DeKalb County submitted to COPS in 2009 as part of its CHRP grant application. We could not verify data pertaining to the percentage reduction in civilian agency personnel. The local area unemployment statistics were under-reported by 1.5 percent, and all crime incidents were over-reported. DeKalb County Police Department officials could not explain the material differences between data as submitted to COPS and as currently supported in the Police Department's records. Officials attributed the errors to former Police Department employees who prepared the grant application and subsequently departed from employment with the Police Department.

We also assessed whether the CHRP award would have been made by COPS to DeKalb County based on the audited application data. The analysis shows that, using the COPS-employed scoring methodology, DeKalb County would have scored fewer points based on the audited data rather than the data in the original application and would not have received the grant based on COPS' CHRP awarding methodology. As a result, we questioned the $2,329,659 in CHRP grant funds received.

We also identified additional findings. Specifically, we found that:

- $783,186 of the awarded CHRP grant funds were not expended by DeKalb County and are considered funds put to better use;
- the Police Department did not use the required data when completing the application statistics for the CHP grant;
- grant-funded officer salary and fringe benefits were unsupported ($5,657) and unallowable ($48,503);
- grant-funded officer positions were not always filled during the grant period;
- a $16,446 CHRP drawdown request was unsupported;
- financial and Recovery Act reports were not always accurate;
- 3 of the 15 required officer positions were not retained by the Police Department after the 36-month federal funding period ended; and
- $4,435 from the CSPP grant for unallowable salaries and fringe benefits.

As a result of our findings, we questioned $2,334,094 in grant funds received by DeKalb County, and identified $783,186 in funds for better use which COPS officials said were planned for deobligation.[3] We discussed the results of our audit with DeKalb County Police Department officials and have included their comments

[3] We excluded from our total amount duplicate costs questioned for more than one reason.

in the report, as applicable. We provide 11 recommendations to COPS to remedy those funds and improve the grants management processes.

These items are discussed in further detail in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology appear in Appendix 1.

AUDIT OF THE OFFICE OF COMMUNITY ORIENTED POLICING SERVICES GRANTS AWARDED TO DEKALB COUNTY, GEORGIA

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AUDIT OF THE OFFICE OF COMMUNITY ORIENTED POLICING SERVICES GRANTS AWARDED TO DEKALB COUNTY, GEORGIA

INTRODUCTION

The Department of Justice (DOJ) Office of the Inspector General, Audit Division, has completed an audit of the Office of Community Oriented Policing Services (COPS) grants awarded to DeKalb County, Georgia.[4] The grants we audited included a COPS Hiring Recovery Program (CHRP) in the amount of $3,112,845 to hire and fund 15 entry-level sworn officers for 3 years and a COPS Child Sexual Predator Program (CSPP) in the amount of $496,793 to provide funding directly to law enforcement agencies to reduce child endangerment. During the audit, DeKalb County received a COPS Hiring Program (CHP) grant in the amount of $919,987 to hire and fund 10 entry-level sworn officers.[5] DeKalb County was awarded a total of $4,529,625 to implement the grant programs shown in Exhibit 1.[6]

EXHIBIT 1: OFFICE OF COMMUNITY ORIENTED POLICING SERVICES GRANTS AWARDED TO DEKALB COUNTY

GRANT NUMBER	COPS PROGRAM	AWARD START DATE	AWARD END DATE	AWARD AMOUNT
2009-RJ-WX-0037	CHRP	07/01/2009	12/31/2013	$3,112,845
2011-CS-WX-0010	CSPP	08/01/2011	01/31/2015	$496,793
2013-UL-WX-0008	CHP	09/01/2013	08/31/2016	$919,987
TOTAL				**$4,529,625**

Source: COPS Office

The objectives of our audit were to: (1) assess performance in the key areas of grant management that are applicable and appropriate for the grants under review, and (2) determine whether key COPS Hiring Recovery Program grant application data were accurate and adequately supported in the award in consideration of COPS' award methodologies. The areas we reviewed included: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and indirect costs; (4) budget management and control; (5) headcount and payroll expenditures; (6) financial status and progress reports; (7) program performance and accomplishments; (8) retention plan; (9) post

[4] DeKalb County, Georgia, is the entity which solicits federal awards on behalf of the DeKalb County Police Department. The DeKalb County Police Department administered the COPS grant awards.

[5] COPS awarded Grant Number 2013-UL-WX-0008 on September 12, 2013, and DeKalb County accepted the award on November 14, 2013, after our audit had begun. We performed limited testing of the application statistics for Grant Number 2013-UL-WX-0008.

[6] We compared the CHRP and CHP objectives and determined that both programs provide funding to law enforcement agencies to increase their community-policing capacity and crime-prevention efforts. The differences are that the CHRP grant does not require a local match, and the CHP grant requires a 25 percent local match of funds. Also, CHP focused on three priority areas for additional consideration: (a) school resource officers, (b) military veterans, and (c) homicide and gun violence.

grant end-date activities, (10) property management; and (11) special grant requirements.

The Office of Community Oriented Policing Services

Within the DOJ, COPS assists law enforcement agencies in enhancing public safety through the implementation of community-policing strategies in jurisdictions of all sizes across the country. COPS provides funding to state, local, and tribal law enforcement agencies and other public and private entities to hire and train community-policing professionals, acquire and deploy crime-fighting technologies, and develop and test policing strategies.

American Recovery and Reinvestment Act

On February 17, 2009, the President signed into law the American Recovery and Reinvestment Act of 2009 (Recovery Act). The purposes of the Recovery Act were to: (1) preserve and create jobs and promote economic recovery; (2) assist those most impacted by the recession; (3) provide investments needed to increase economic efficiency by spurring technological advances in science and health;
(4) invest in transportation, environmental protection, and other infrastructure that will provide long term economic benefits; and (5) stabilize state and local government budgets in order to minimize reductions in essential services and avoid state and local tax increases.

The Recovery Act provided approximately $4 billion to the DOJ in grant funding to be used to enhance state, local, and tribal law enforcement efforts. Of these funds, $1 billion was provided to COPS for grants to state, local, and tribal governments to hire or retain police officers.

COPS Hiring Recovery Program

To distribute the Recovery Act funds, COPS established CHRP, a grant program for the hiring, rehiring, and retaining of career law enforcement officers. COPS created CHRP to provide 100 percent of the funding for approved entry-level salaries and benefits for newly-hired, full-time sworn officer positions, rehired officers who had been laid off, or officers who were scheduled to be laid off on a future date for 3 years. COPS received 7,272 applications that requested funding for approximately 39,000 officer positions. On July 28, 2009, COPS announced its selection of 1,046 law enforcement agencies as recipients of the $1 billion CHRP funding to hire, rehire, and retain 4,699 officers. The grants were competitively awarded based on data submitted by each applicant related to fiscal and economic conditions, rates of crime, and community-policing activities.

COPS Child Sexual Predator Program

The COPS Child Sexual Predator Program provides funding directly to law enforcement agencies to reduce child endangerment. Funding allows recipients the
opportunity to establish and enhance strategies to locate, arrest, and prosecute child sexual predators and exploiters and to enforce state sex offender registration laws.

COPS Hiring Program

The CHP offers grants to state, local, and tribal law enforcement agencies to hire or rehire community-policing officers. The program provides salaries and benefits for officer hires for 3 years. The CHP assists agencies by providing resources for the advancement of public safety through an increase in community policing capacity and crime prevention efforts, focusing on three priority areas. Those areas include school resource officers, military veterans, and homicide and gun violence. The 2013 CHP provides funding for 75 percent of the approved entry-level salary and fringe benefits of each newly hired full-time sworn officer positions, rehired officers who had been laid off, and rehired officers who were scheduled to be laid off. There is a 25 percent local match requirement and a maximum federal share of $125,000 per officer position.

DeKalb County Police Department

DeKalb County, Georgia, located in the Atlanta metropolitan area, solicits federal awards on behalf of the DeKalb County Police Department (Police Department). The Police Department is prohibited from accepting or spending awards without prior approval from the county's Board of Commissioners. The county applied for the COPS grants, and the Police Department administered the grants with oversight from the county's Finance, Contract, Purchasing, and Human Resources Departments. The Police Department worked to address the intended goals of the grant programs.

The Police Department serves more than 700,000 citizens within a 271 square mile jurisdiction. The Police Department's mission is to enhance the county's quality of life by working cooperatively with the public and within the framework of the U.S. Constitution to enforce the laws, preserve the peace, reduce fear, and provide for a safe environment. The Police Department operates out of four area precincts with 1,112 sworn police officers and 498 support staff employees.

Our Audit Approach

We tested compliance with what we considered to be the most important conditions of the CHRP and CSPP grants. Unless otherwise stated in our report, the criteria we audited against are contained in the Grant Owner's Manuals and the grant award documents. The Grant Owner's Manuals serve as a reference to

assist grantee agencies with the administrative and financial matters associated with the grants. The manuals were developed by COPS to ensure that all grantees understand and meet the requirements of the grants. We also considered applicable Office of Management and Budget Circulars and Code of Federal Regulations criteria in performing our audit. We tested the:

- **application statistics —** to assess the accuracy of key statistical data that the grantee submitted with its CHRP and CHP applications;

- **internal control environment —** to determine whether the internal controls in place for how labor charges are recorded, authorized, and allocated to the grants were adequate to ensure compliance with the terms and conditions of the grants;

- **grant expenditures —** to determine whether costs charged to the grants, including payroll and fringe benefits costs were accurate, adequately supported, allowable, reasonable, and allocable;

- **drawdowns —** to determine whether drawdowns were adequately supported and if the Police Department managed grant receipts in accordance with federal requirements;

- **budget management and control —** to determine whether there were deviations between the amounts budgeted and the actual costs for each category;

- **property management —** to determine if property items acquired with grant funds are tracked in a system of property records, adequately protected from loss, and used for grant purposes;

- **reporting —** to determine if the required financial, programmatic, and Recovery Act Reports were submitted on time and accurately reflected grant activity;

- **additional award requirements —** to determine whether the Police Department complied with award guidelines and special conditions;

- **program performance and accomplishments —** to determine whether the Police Department achieved grant objectives and goals outlined in the grant applications and program solicitations;

- **retention plan —** to determine whether there are significant impediments to the Police Department's ability to adhere to the grant requirement to retain the grant-funded officers for a minimum of 12 months after the conclusion of the grant-funded period; and

- **post-grant end-date activity —** to determine, for the grant that has ended, whether the Police Department complied with post-grant end-date award requirements.

These items are discussed in further detail in the Findings and Recommendations section of the report. We determined that matching funds, program income, and monitoring of sub-grantees were not applicable. Our audit Objective, Scope, and Methodology appear in Appendix 1, and our Schedule of Dollar-Related Findings appears in Appendix 2. We discussed the results of our audit with Police Department officials and have included their comments in the report, as applicable.

FINDINGS AND RECOMMENDATIONS

The DeKalb County Police Department could not support some data it submitted in the CHRP grant application. We performed a sensitivity analysis of the application statistics and determined that based on supported application data DeKalb County would have scored lower than the funding eligibility score for similarly large applicants.[7] DeKalb County would not have received the CHRP grant award according to the awarding methodology COPS employed. We also performed limited testing on the CHP grant application statistics and determined that the county did not use the appropriate source data for the application. Also, CHRP grant funds were not fully expended during the grant period, some grant-funded officer salary and fringe benefits were unallowable and unsupported, some grant-funded officer positions were not filled throughout the grant period, and a drawdown request was unsupported. In addition, financial and Recovery Act reports were not always accurate and three grant-funded positions were not retained at the end of the grant period. As a result of these conditions, we questioned $2,329,659 and identified $783,186 in funds for better use. We also questioned $4,435 in unallowable costs for salary and fringe benefits for the CSPP grant.

Application Statistics

CHRP Grant

To select CHRP grantees, COPS developed a methodology that scored and ranked applicants based on data related to their fiscal and economic conditions, rates of crime, and community-policing activities. In general, the applicants experiencing more fiscal and economic distress, exhibiting higher crime rates, and demonstrating well-established community-policing plans, received higher scores and were more likely to receive a grant.

COPS performed some limited data validity checks, but relied heavily on the accuracy of the data submitted by grant applicants. In the CHRP Application Guide, COPS reminded applicant agencies to provide accurate information because this information may be used, along with other data collected, to determine funding eligibility.

In our May 2010 report of the COPS grant selection process, we found that the validation process COPS used to ensure the accuracy of the crime data submitted by applicants was inadequate.[8] As a result, some agencies may have

[7] "Large applicants" are law enforcement agencies that serve populations of more than 150,000.

[8] U.S. Department of Justice Office of the Inspector General, *A Review of the Selection Process for the COPS Hiring Recovery Program*, Audit Report 10-25 (May 2010).

received grant funds based on inaccurate applications. However, we were unable to determine the number of applications that included inaccurate data.

During this audit, we requested and obtained documentation from the Police Department to support the application statistics submitted to COPS. We identified differences in the information submitted in the CHRP application and the Police Department support as provided to us. The accuracy of the statistics in the grant application is of significant concern because this grant program was awarded on a competitive basis and award decisions were based on the data contained in the application. We found differences with nine of the application statistics as shown in the following exhibit.

EXHIBIT 2: INITIAL ANALYSIS OF THE 2009 CHRP APPLICATION STATISTICS

STATISTIC	APPLICATION STATISTIC	AUDITED VALUE	OVER/(UNDER) STATEMENT OF APPLICATION STATISTIC
Reduction in Civilian Agency Personnel	3.16 percent	0 percent	3.16
January 2008 Unemployment Rate	4.2 percent	5.7 percent	(1.50)
2008 Local Crime Statistics:			
Criminal Homicide	109	102	7
Forcible Rape	225	180	45
Robbery	3,040	2,933	107
Aggravated Assaults	11,807	1,385	10,422
Burglary	11,578	11,461	117
Larceny *(except motor vehicle theft)*	19,753	19,336	417
Motor Vehicle Theft	6,694	6,546	148

Source: DeKalb County Police Department

For the statistics listed in the exhibit, the Police Department initially provided us with: no support for the 3.16 percent reduction in civilian agency personnel, support for the unemployment rate consisting of local area unemployment statistics from the Bureau of Labor Statistics, and support for the crime rates consisting of the 2008 Crime in the United States statistics from the Federal Bureau of Investigation. Because no support could be provided for the reduction in civilian agency personnel, it appears that it should have been reported as zero. The Police Department under reported the local area unemployment statistics by 1.5 percent for January 2008 and over reported all of the crime data.

Because these differences appeared significant enough to affect the county's eligibility for the CHRP grant, we performed a sensitivity analysis of COPS' award methodology.[9] The analysis determined that, based on the statistics we initially reviewed, DeKalb County's application score fell below the

[9] A sensitivity analysis is defined as a systematic methodology to compute the changes to the total score obtained using COPS algorithm from changes made to the input parameters values (or input variable data values) and the impact of the total score change on the ranking of an applicant.

threshold for an award. We discussed the differences with Police Department officials and asked that they explain differences between the statistics as noted in the grant application and as supported during the audit. The officials told us they could not explain the differences because the officials who completed the grant application were no longer employed by the county and the Police Department did not maintain documentation for the statistics submitted to COPS. The current managerial officials responsible for the COPS grants were not employed by the county when the application was completed.

We contacted the former Police Department grant manager to discuss the differences identified during our analysis. The former grant manager told us the application statistics included in the grant application were researched by the Police Department's grants coordinator and provided by that person for inclusion in the grant application. The former grant manager told us that she supervised the grants coordinator; however, she could not recall the instructions provided to the grants coordinator regarding the information required for the grant application. The former grant manager told us that grant-related documentation was routinely maintained in a Police Department file.

We followed up with the grants coordinator, and she did not recall the existence of a grant file with the source documentation. However, the grants coordinator told us that the information was obtained from the Police Department's crime analysis unit, but that she was not aware of the source of the information provided by that unit.[10] She also told us that all support was provided to the former grant manager, and she did not retain copies of the supporting documentation for the application statistics.

We requested that the Police Department perform additional research in an effort to obtain proper support for the statistics recorded in the grant application. Based on its additional research, the Police Department again did not provide support for the 3.16 percent reduction in civilian agency personnel and the January 2008 unemployment rate. However, we received additional support for the 2008 local crime statistics and determined that the statistics were still less than the application data. We performed another sensitivity analysis of the Police Department's second set of data and assessed whether the Police Department would have been eligible for the CHRP award based on the revised support. We found that using the second set of data the Police Department still would not have been eligible for the award. Exhibit 3 summarizes the differences between data reported in the grant application and the second set of data provided to us by the Police Department.

[10] According to a Police Department official, this unit no longer exists.

EXHIBIT 3: REVISED ANALYSIS OF THE 2009 CHRP GRANT APPLICATION STATISTICS

STATISTIC	APPLICATION STATISTIC	AUDITED VALUE	OVER/UNDER STATEMENT OF APPLICATION STATISTIC
Reduction in Civilian Agency Personnel	3.16 percent	0 percent	3.16
January 2008 Unemployment Rate	4.2 percent	5.7 percent	(1.5)
2008 Local Crime Statistics:			
Criminal Homicide	109	105	4
Forcible Rape	225	186	39
Robbery	3,040	2,938	102
Aggravated Assaults	11,807	1,183	10,624
Burglary	11,578	11,465	113
Larceny *(except motor vehicle theft)*	19,753	19,427	326
Motor Vehicle Theft	6,694	6,535	159

Source: DeKalb County Police Department

Police Department officials confirmed to us that all available documentation was provided to us during the audit and additional documentation was not available for our review. Based on revised analysis identified in Exhibit 3, the county would not have been eligible to receive the CHRP grant according to the awarding methodology COPS employed. As a result, we questioned the $2,329,659 in CHRP grant fund drawdowns, and identified $783,186 as unspent funds to better use.[11]

Application Data

The COPS methodology for scoring and ranking all CHRP grant applicants assigned points based on the data reported in each grant application. COPS made CHRP awards based on each applicant's cumulative score, taking into account the need to make awards to large and small entities and entities within each state or territory. During our sensitivity analysis of the Police Department's audit-verified data, we recalculated the points for each data item. We also recalculated a cumulative score for the Police Department and evaluated whether the Police Department would have received an award using that score.

Based on the audit-verified application data, DeKalb County would not have been awarded the CHRP grant according to COPS' CHRP awarding methodology. The $3,112,845 in CHRP funds awarded to DeKalb County would instead have been awarded to the City of Memphis Police Department and the City of Chattanooga. The City of Memphis Police Department, which received CHRP funding for 37 of the maximum 50 allowed officers it requested, would have been fully funded for 50 officers using $2,229,357 of the funds awarded to

[11] The DeKalb County Police Department drew down $2,329,659 of the total award amount. COPS plans to deobligate the remaining $783,186.

DeKalb County. The City of Chattanooga, which did not receive any CHRP funding, would have received $868,285 of DeKalb's award for use in funding five officer positions.[12]

The inaccurate application statistics placed DeKalb County in a better position to receive CHRP funding because it appeared to have a greater need for funding to address fiscal and economic conditions and high rates of crime.

CHP Grant

To select CHP grantees, the COPS Office developed a uniform system of evaluating applicants' need for federal assistance. The system focused on crime rates, applicants' commitment to community policing, and proposed community policing plans. Agencies were scored based on: (1) fiscal needs, which consisted of 20 percent; (2) crime, which consisted of 30 percent; and (3) community policing, which consisted of 50 percent. Agencies that did not meet minimum standards for the community-policing portion of the application were removed from further consideration. COPS performed data validity checks using an application system that contains built-in logic checks to assist in the detection of erroneous data.

Because of the discrepancies identified with the Police Department's CHRP grant application statistics, we performed limited testing of the CHP grant application statistics by comparing the supporting documentation to the application statistics. For the CHP grant application, the Police Department was required to provide financial and crime data. We requested and obtained documentation from the Police Department to support the data submitted to COPS with the grant application.

Exhibit 4 lists the financial data required for the CHP application. We compared the data submitted by the Police Department to the source documentation provided to us, and we found that the submitted data matched the source documentation. However, we determined that the Police Department did not use the required source data to complete the CHP application. Exhibit 4 shows the differences in the reported application statistics and the required data.

[12] These allocations would have resulted in a remaining balance of $15,203.

EXHIBIT 4: ANALYSIS OF THE 2013 CHP GRANT APPLICATION STATISTICS

STATISTIC	APPLICATION STATISTIC	ANALYSIS BASED ON REQUIRED DATA	OVER/(UNDER) STATEMENT OF APPLICATION STATISTIC
2011 Law Enforcement Agency Total Operating Budget	$108,387,518	$108,515,360	$(127,842)
2011 Total Jurisdictional Locally Generated Revenues	$1,205,361,685	$1,222,133,172	$(16,771,487)
2012 Law Enforcement Agency Total Operating Budget	$115,110,063	$115,110,063	$0
2012 Total Jurisdictional Locally Generated Revenues	$1,302,785,919	$1,295,953,095	$6,832,824
2013 Law Enforcement Agency Total Operating Budget	$94,237,159	$99,177,706	$(4,940,547)
2013 Total Jurisdictional Locally Generated Revenues[13]	$1,317,426,936	$1,317,426,936	$0

Source: DeKalb County Police Department and DeKalb County budgets

For the operating budget statistics, the application required the use of the law enforcement agency's total operating budget as the source of reported data, but differences occurred because the Police Department used other sources for 2011 and 2013 data. For 2011, the Police Department reported data for actual departmental expenditures. For 2013, it reported a partial amount of the operating budget instead of the total for 2013. The 2013 total budget amount was available at the time the application was submitted. The use of the lower budget data may have represented the Police Department as being in greater need for resources in comparison with other law enforcement agencies.

For the locally generated revenues statistics, the application required the use of the total jurisdictional locally generated revenues but differences occurred because the Police Department used other sources for 2011 and 2012. For 2011, the Police Department reported the total budgeted revenues, and for 2012 it reported budgeted expenditures.

We asked Police Department officials to explain the reason for not using the required source documents. They told us that the source documents used to complete the grant application included the required data and a similar set of data.

[13] For 2011 and 2012 actual locally generated revenues were used. Because the application was completed in June 2013, the actual locally generated revenues for 2013 were not available. We considered the budgeted revenues acceptable.

They also told us that both sets of data were positioned next to each other and staff completing the application mistakenly selected the incorrect data for inclusion in the grant application.

Exhibit 5 lists the crime data required for the CHP application. We compared the data submitted by the Police Department to the source documentation provided to us and found that the submitted data matched the source documentation. However, we determined that the Police Department did not use the required source data to complete the CHP application. Exhibit 5 shows the differences in the reported application statistics and the required data.

EXHIBIT 5: ANALYSIS OF THE 2013 CHP GRANT APPLICATION STATISTICS

STATISTIC	APPLICATION STATISTIC	ANALYSIS BASED ON REQUIRED SOURCE	OVER/(UNDER) STATEMENT OF APPLICATION STATISTIC
2010 Crime Statistics			
Criminal Homicide	85	80	5
Forcible Rape	178	160	18
Robbery	2,114	1,931	183
Aggravated Assault	1,632	1,307	325
Burglary	10,437	9,639	798
Larceny	19,743	15,831	3,912
Motor Vehicle Theft	4,915	4,590	325
2011 Crime Statistics			
Criminal Homicide	66	65	1
Forcible Rape	157	139	18
Robbery	1,900	1,735	165
Aggravated Assault	1,410	1,220	190
Burglary	11,134	10,338	796
Larceny	19,644	15,599	4,045
Motor Vehicle Theft	4,597	4,257	340
2012 Crime Statistics			
Criminal Homicide	74	76	(2)
Forcible Rape	122	122	0
Robbery	1,787	1,787	0
Aggravated Assault	1,435	1,435	0
Burglary	9,468	9,468	0
Larceny	15,995	15,995	0
Motor Vehicle Theft	4,822	4,822	0

Source: DeKalb County Police Department and the FBI's Uniform Crime Reporting Statistics

For the crime statistics data, the application required the use of the Federal Bureau of Investigation's (FBI) Uniform Crime Reporting (UCR) statistics as the source of reported data. We determined that some statistics were over or under stated because for 2010 and 2011 the Police Department used the Georgia Bureau of Investigation (GBI) UCR statistics. Police Department officials told us they used the GBI UCR data to complete the crime statistics section of the application for years 2010 and 2011 to be consistent with the sources used when completing the 2009 CHRP application.

The GBI UCR data feeds into the FBI's national program. Georgia state and local law enforcement agencies report their data to Georgia's UCR program, which performs data quality and processing activities before submitting the data to the FBI's UCR program. When the FBI receives the GBI submission, the data undergoes additional data quality checks. An FBI official told us that differences between the GBI's UCR and the FBI's UCR may occur because: (1) agencies can submit data or corrections after the data is published by the FBI and (2) the FBI may not accept all of the data transmitted to it by the GBI.

We provided our analysis of the differences between the application statistics and the required UCR data to COPS and asked if the differences would have affected DeKalb County's eligibility to receive the 2013 CHP award. COPS provided documentation of their analysis using the required FBI's UCR data and told us that the corrected data was not significant enough to change the county's original score. However, we believe the Police Department should establish procedures to ensure that it submits accurate data in future grant applications.

Internal Control Environment

We reviewed the DeKalb County Police Department's financial management system, policies and procedures, and the county's Single Audit Reports to assess the risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the grants. We also interviewed grant management staff, performed payroll and fringe benefit testing, and reviewed financial and performance reporting activities to assess risk.

Financial Management System

According to the Grant Owner's Manuals, award recipients are responsible for establishing and maintaining an adequate system of accounting and internal controls. An acceptable internal control system provides cost controls to ensure optimal use of funds. Award recipients must adequately safeguard funds and assure they are used solely for authorized purposes. Grantees are required to establish and maintain accounting systems and financial records to accurately account for funds awarded and disbursed. Accounting systems and financial records must reflect expenditures for each project separately.

While our audit did not assess the Police Department's overall system of internal controls, we reviewed the internal controls of the Police Department's financial management system specific to the administration of grant funds during the periods under review. We determined that the Police Department assigned a separate project code for each grant, which was used to track and segregate all financial data within the financial system for each award. The financial management system controls appeared to be adequate for administration of grant funds.

Single Audit Reports

According to Office of Management and Budget (OMB) Circular A-133, an entity expending more than $500,000 in federal funds in a year is required to perform a single audit annually, with the report due no later than 9 months after the end of the fiscal year. DeKalb County's fiscal year is January 1 through December 31. The Single Audit Report is due by September 30 of the following year. We reviewed the 2010 and 2011 Single Audit Reports and determined both reports were timely completed. The 2012 Single Audit Report was submitted on February 24, 2014, which is more than 4 months after it was due on September 30, 2013. We asked Police Department officials the reason for the late audit. Those officials attributed the delays to the county hiring a new firm to complete the audit and problems with converting county financial reports from a cash to an accrual basis.

The FY 2010 single audit identified findings that could affect grant funds. The county did not submit quarterly Recovery Act reports and Federal Financial Reports (FFR) in a timely manner. In response to this finding, the county established procedures to ensure timely submission of Recovery Act and financial reports. The 2010, 2011, and 2012 single audits also addressed significant deficiencies in internal controls, as noted below.

- **Finding 2010-2 and 2011-3 — Capital Assets:** The fixed asset sub-ledger was not routinely reconciled to the general ledger. The information system was not utilized to automatically calculate depreciation expenses. Instead, the calculation was performed manually.

  Management's Response to Finding 2010-2: Management recognizes the deficiency and is working to implement high priority related projects to enhance the financial system.

  Management's Response to Finding 2011-3: Management recognizes the deficiency in this area. The fixed asset module in the financial application should be utilized for depreciation calculation for all fixed assets. Staff is working to reconcile the general ledger to the projects and grants module to ensure capital assets are accurately recorded. The Finance Department is working with Information Technology to implement several high priority related projects to enhance the financial system.

- **Finding 2010-4 and 2011-4 — Journal Entries:** There was a lack of segregation of duties for individuals with journal entry and financial reporting roles and responsibilities.

  Management's Response to Finding 2010-4: Management responded that they will increase efforts to maintain segregation of duties.

  Management's Response to Finding 2011-4: Management responded that segregation of duties is maintained where feasible. Staffing

limitations have created occasions in which journal entries were created and posted by the same person. Management replied that this was on a limited basis, and the staff works to minimize these occurrences.

- **Finding 2010-5 and 2011-5 — Access to Programs and Data:** A segregation of duties review of end users for the county's critical information technology systems was not performed to prevent unauthorized access.

  Management's Response to Finding 2010-5: Management responded that the Information Systems Department is planning to perform reviews related to the segregation of duties.

  Management's Response to Finding 2011-5: The Information Systems Department will add language on failed log-in attempts to the Network Access Policy during 2012. Segregation of duties is being reviewed as a part of the current system upgrade to enhance internal control and productivity. Changes will be implemented through department system administrators.

- **Finding 2010-7 and 2011-7 — Lack of End-User Controls:** There were no formal procedures for end users computation of significant financial data. There were no records maintained of changes made to financial reports by end users.

  Management's Response to Finding 2010-7: Management responded that the Information Systems Department will ensure security and integrity of data.

  Management's Response to Finding 2011-7: Management responded that the information technology system department will ensure security and integrity of data.

- **Finding 2011-2 and 2012-5 — Accounts Payable:** The county did not properly accrue certain items with 2012 invoice dates that related to 2011 receipt of goods and services. Internal controls were not sufficient to detect duplicative accruals recorded by the county during the current year. Several invoices were either improperly included or improperly excluded from the county's accounts payable detail at year end.

  Management's Response to Finding 2011-2: The county implemented new procedures in 2011 to manually review invoices. Management is developing training documentation to provide accounts payable staff with appropriate guidance for identifying accruals.

  Management's Response to Finding 2012-5: Management concurs with the finding. The county will continue to strengthen its controls surrounding the manual review of invoices and will continue to develop

and train accounts payable staff with appropriate guidance for identifying accruals.

- **Finding 2012-7 — Proper Preparation and Accounting of the Schedule of Expenditures of Federal Awards:** Internal controls did not detect misstatements in the preparation of the schedule of expenditures of federal awards.

  Management's Response: Management concurs with the finding. The Accounting and Grant Divisions of the Finance Department will work to determine that all federal grant expenditures are included and that the schedule of expenditures of federal awards is prepared on an accrual basis.
- **Finding 2012-8 — Proper Reconciliation and Reporting of Cash Balances:** Internal controls were not sufficient to detect that the county had not properly reconciled its pooled cash accounts as of year-end and were not appropriately reporting cash in the financial statements.

  Management's Response: Management concurs with the finding. The county is taking the necessary steps to ensure that all cash accounts are properly and timely reconciled and recorded in the county's general ledger.

- **Finding 2012-12 — Documentation of Payroll:** The county did not obtain periodic certifications that employees worked solely on the Justice Assistance Grants.

  Management's Response: The county will work to develop certification processes for time allocation.

Because of these findings, we expanded audit testing for payroll, fringe benefits, drawdowns, and other grant expenditures. Our audit results are discussed in the Grant Expenditures and Drawdowns sections of this report.

Grant Expenditures

CHRP Grant

According to the CHRP Grant Owner's Manual, the grant covers 100 percent of the approved entry-level salary and fringe benefits of each newly hired or rehired full-time sworn career law enforcement officer over 3 years. Grant funding is for the entry-level salary and fringe benefits in effect at the time of the application. Any costs above the approved entry-level salaries and fringe benefits are the responsibility of the agency.

As of April 2, 2014, the DeKalb County Police Department had drawn down $2,329,659 of the grant funds for salaries and fringe benefits. We judgmentally selected 6 non-consecutive pay periods and tested whether costs charged to the grant were properly authorized, computed correctly, accurately

recorded, and supported by time and attendance records. We also compared officer pay rates and positions to those in the grant budgets approved by COPS.

Personnel Costs

We performed two types of tests: (1) we judgmentally selected 6 non-consecutive pay periods to determine if charges incurred to the grant were properly authorized, computed correctly, accurately recorded, and supported by time and attendance records; and (2) we compared actual amounts paid for salaries and fringe benefits to budgeted amounts from July 1, 2009, through December 31, 2013.

During our testing of the 6 non-consecutive pay periods, we determined that charges to the CHRP grant were properly authorized. However, some charges were not computed correctly or accurately recorded. We identified three officers who were recorded in the Police Department financial records as being paid with grant funds, but there were no timesheets to support hours worked. We asked a Police Department official for the reason why this occurred. The official told us that those costs were incorrectly applied to the grant, and therefore the charges were reversed and no timesheets were collected because the charges are transferred to the county's budget during the reconciliation process. We requested support for the transferred costs, but we did not receive any support. As a result, we consider $5,657 in salary and fringe benefits to be unsupported and we question that amount.

In addition, we found:

- For 3 of the 6 pay periods tested, officers were paid more than the amounts contained in the grant budgets submitted to and approved by COPS as part of the grant application in 13 instances.

- For 4 of the 6 pay periods tested, officers were paid less than the amounts contained in the grant budgets submitted to and approved by COPS as part of the grant application in 39 instances.

We also compared actual and budgeted amounts for salaries and fringe benefits paid to each grant-funded officer from July 1, 2009, through December 31, 2013. We determined that for the entire grant period, the Police Department paid salaries and fringe benefits totaling $645,912 less than the amounts contained in the grant budgets. Police Department officials told us lower salaries ($69,832) were paid because grant-funded police officers were not paid the yearly salary increases. The county could not afford to pay salary increases to all police officers and consequently did not pay raises to grant-funded officers. Police Department officials told us lower fringe benefits ($576,080) were paid because the fringe benefits category was over estimated in the grant application.

Vacation and Sick Leave for Grant-Funded Officers

The CHRP grant allowed the Police Department to request reimbursement for vacation and sick leave hours used by grant-funded officers. To determine if vacation and sick leave hours were charged accurately to the grant, we first reviewed the approved grant budget to identify the approved amount of vacation and sick leave for grant-funded officers. We then reviewed vacation and sick leave hours for 38 grant-funded officers from July 1, 2009, through December 31, 2013. We compared the approved hours of vacation and sick leave to the hours charged to the grant. We determined that the Police Department charged vacation ($3,560) and sick ($3,908) hours for 10 grant-funded officers in excess of the amount approved in the grant budget. We question these costs as being unallowable. The Police Department also charged $41,035 in adjustments and bonuses throughout the life of the grant. Adjustments allow officers to receive pay when called to perform another assignment that requires completion before the end of their shift. Police Department officials told us that the adjustments were used to compensate officers for time worked whenever officers are called out of the field prior to the end of a shift to provide patrol cars to another officer. Officials also told us that officers received a one-time bonus. The adjustments and bonuses were not included in the grant budget and, for that reason, are unallowable. We question the unallowable $48,503 in vacation, sick and adjustment hours. The Police Department should ensure only allowable grant expenditures are charged to the grants.

Grant-Funded Officer Positions

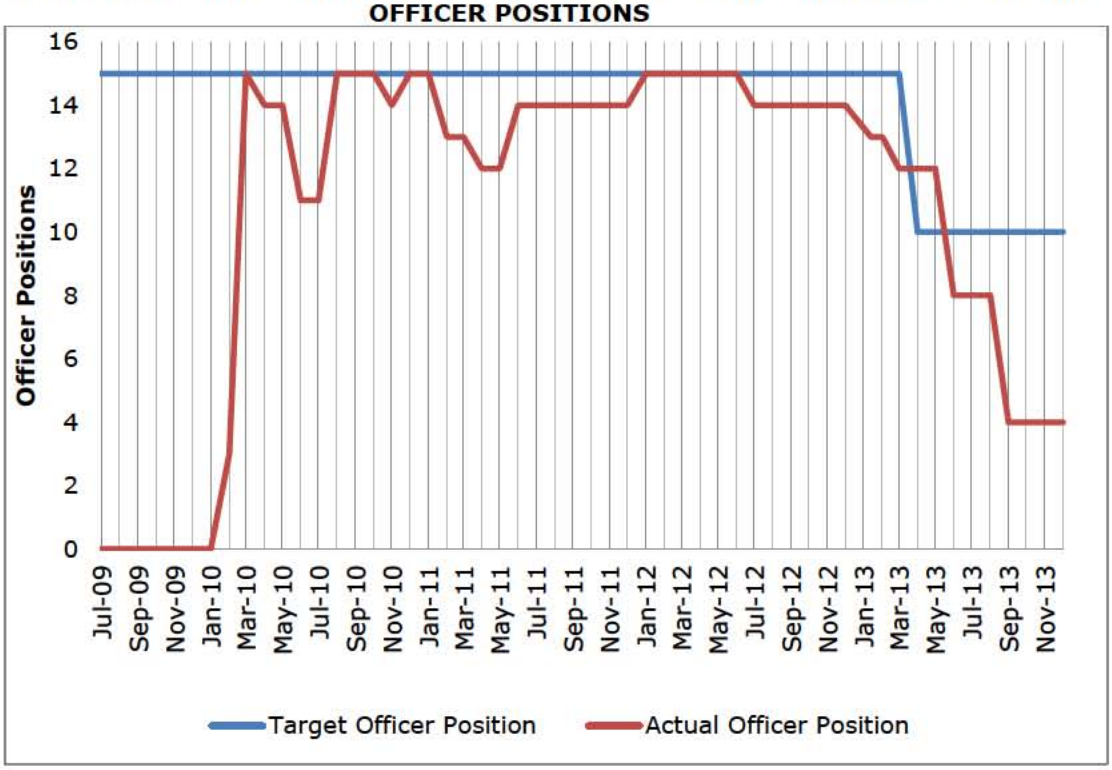
According to the COPS CHRP Grant Owner's Manual, the number of officer positions approved in the Financial Clearance Memorandum should be maintained throughout the 36-month grant period. The CHRP grant period was July 1, 2009, through June 30, 2012. The Police Department received an 18-month extension and the grant end date was revised to December 31, 2013, extending the grant period from 36 to 54 months. We obtained the hire and departure dates for the grant-funded officers and assessed whether all 15 positions were filled during the life of the grant.[14]

The Police Department took 9 months after the grant start date to hire all 15 positions. A Police Department official told us that the hiring process takes approximately 9 months because it requires coordination with DeKalb County's Background and Recruiting Unit and the Human Resources Department. The Police Department was required to maintain 15 grant-funded officers for the first 45 months of the grant award period and, for the remaining 9 months of the period; it was required to maintain 10 grant-funded officers. We determined that the Police Department maintained the 15 grant-funded positions for 12 of the first 45 months (27 percent) and maintained 10 grant-funded officers for 2 of the remaining 9 months (22 percent). A Police Department official told us

[14] The required number of officer positions decreased to 10 because five of the 15 officer positions met the 36-month period between February and March 2013.

that maintaining the grant-funded positions throughout the grant period was a challenge because of the extensive hiring process. We recommend the Police Department take active steps to fill grant-funded positions. Exhibit 6 identifies the vacancies.

EXHIBIT 6: CHRP GRANT FUNDED TARGET OFFICER POSITIONS VERSUS ACTUAL OFFICER POSITIONS



Source: OIG Analysis

Our analysis shows that the Police Department did not always have the target number of grant-funded officers on board. The target number of grant funded positions was 15 from July 2009 through March 2013 and 10 from April 2013 through December 2013.

- From July 2009 through June 2010, the Police Department maintained the target number of grant-funded positions for only the month of March. For the other 11 months during that period, the Police Department maintained between 0 to 14 grant-funded officer positions.

- From July 2010 through June 2011, the Police Department maintained the target number of grant-funded positions for only 5 of the 12 months. For the other 7 months during that period, the Police Department maintained between 11 to 14 grant-funded officer positions.

- From July 2011 through June 2012, the Police Department maintained the target number of grant-funded positions for only 6 of the 12 months. For the other 6 months of that period, the Police Department maintained 14 officer positions.

- From July 2012 through June 2013, the Police Department did not maintain the target number of grant positions for the period. The Police Department maintained between 8 to 14 grant-funded officer positions.[15]

- From July 2013 through December 2013, the Police Department did not maintain the target number of grant positions for the period. The Police Department maintained between four to eight grant-funded officer positions.

CSPP Grant

According to the CSPP Grant Owner's Manual, funding under this project is for the payment of approved costs for activities related to the establishment and enhancement of a variety of problem-solving strategies to reduce child endangerment. The Police Department's approved budget categories were travel, equipment, supplies, and employee overtime costs as shown in Exhibit 7.

EXHIBIT 7: CSPP GRANT APPROVED BUDGET CATEGORIES AND AMOUNTS

BUDGET CATEGORY	BUDGETED AMOUNT	ACTUAL AMOUNT AS OF APRIL 9, 2014	DIFFERENCE
Travel	$60,906	$55,120	$(5,786)
Equipment	$346,042	$303,809	$(42,233)
Supplies	$52,345	$45,983	$(6,362)
Overtime	$37,500	$18,649	$(18,851)
Salaries	$0	$1,574	$1,574
Fringe Benefits	$0	$2,861	$2,861
TOTALS	$496,793	$427,996	$(68,797)

Source: DeKalb County Police Department and OIG Analysis

We tested CSPP travel, equipment, and supplies expenditures to determine if those were allowable, properly authorized, supported by complete and accurate invoices, and accurately recorded.

Expenditures were generally allowable, properly authorized, supported, and accurately recorded except for the following transactions. The Police Department overpaid registration fees for the Annual Crimes Against Children Conference. Two employees registered to attend the 4-day conference, but those employees attended for only 2 days. The total amount of overpayment was $300. Police Department officials could not tell us why this occurred. The Police Department should ensure payments made are for actual services received. We do not question the amount or make a recommendation because we consider $300 to be immaterial.

In addition, we judgmentally selected 6 non-consecutive pay periods to determine if overtime charges were properly authorized, accurately recorded, and supported by time and attendance records. The CSPP overtime charges for

[15] In March 2013, the required number of officer positions decreased to 10 because 5 of the 15 officer positions met the 36-month period.

these 6 pay periods were properly authorized and supported. However, overtime charges totaling $348 were for individual officers whose overtime rate exceeded the approved rate in the grant budget.

Police Department officials told us they understood that the actual hourly overtime rate for individual officers may exceed the rate approved in the grant budget so long as the total overtime amount approved in the budget is not exceeded. We believe that the Police Department should seek COPS approval when grant charges deviate from the rates approved in the grant budget. However, because the dollar amount here is minimal, we do not make a recommendation regarding this circumstance.

The Police Department charged certain salary and fringe benefits to the grant that are unallowable because such costs were not included in the CSPP approved budget. The Police Department charged $1,574 of costs coded in its financial system as "salary" to the grant. Police Department officials told us that, regardless of the coding, these costs were a form of overtime paid when an officer's actual work hours during a week are less than 40 because of a holiday or leave taken by the officer. We tested each of the payments made as of April 9, 2014, and determined that these hours were not overtime. The officers worked less than 40 hours and no holiday or leave was taken during the weeks for which the payments were made. We believe this contradicts the Police Department's explanation for paying overtime. The Police Department also charged $2,861 in fringe benefits to the grant that are unallowable because the approved grant budget did not include fringe benefits. We question a total of $4,435 in unallowable salary and fringe benefits.

Drawdowns

COPS requires grantees to minimize the cash-on-hand by requesting funds based on immediate cash disbursements needs. Advances are allowed, but funds must be used within 10 days.

CHRP Grant

As of April 2, 2014, the Police Department had drawn down $2,329,659 of the $3,112,845 (75 percent) awarded under the CHRP grant. DeKalb County Police Department officials told us that the drawdown amounts were based on reimbursements. We determined that drawdowns matched allowable grant expenditures recorded in the accounting records and were adequately supported, except for the latest drawdown. The latest drawdown ($39,550) and accounting records ($23,104) differed by $16,446. A Police Department official told us that the difference occurred because previous month expenditures were charged to the grant and subsequently the charges were reversed. However, $16,446 remained in the reimbursement request, which we question as unsupported.

CSPP Grant

As of April 2, 2014, the Police Department had drawn down $423,677 of the $496,793 (85 percent) awarded under the CSPP grant. We found that the Police Department's drawdowns matched grant expenditures recorded in the accounting records and were adequately supported.

Budget Management and Control

Underutilization of Grant Funds

The Police Department significantly underutilized its COPS CHRP grant award. As previously noted for the CHRP award, at expiration of the grant, the Police Department had expended only 75 percent of the awarded funds. As a result, we considered $783,186 of the awarded CHRP grant funds as funds put to better use.

During the audit, COPS awarded DeKalb County a new hiring grant for $919,987 to fund 10 entry-level sworn officers. We asked COPS for the criteria used to determine how DeKalb County was eligible for the hiring grant given that the CHRP grant was not fully expended. An official in the COPS Office's Grants Administration Division told us that the Police Department was eligible based on their sum total across three scoring areas: (1) crime, (2) fiscal need, and (3) community-policing plan. The official said that COPS uses an internal vetting system in which DeKalb County met the threshold for funding consideration. Given the Police Department's record of using funds awarded for the two prior grants, we are concerned that the funds awarded for this new hiring grant may be similarly underutilized. When the Police Department seeks and receives grants but does not fully use the funds awarded, it deprives other jurisdictions from receiving and using those funds. To ensure full use of the newly-awarded COPS funds, we recommend that the Police Department improve its internal control procedures to notify COPS of any deviations from the approved budget that may require a reassessment of the use of grant funds. We also recommend that COPS closely monitor the Police Department's use of funds awarded in the new hiring grant and require the timely deobligation of those funds if it appears the Police Department will not fully use the funds.

10-Percent Rule

The 28 Code of Federal Regulations, Section 66.30, addresses budget controls for grantee financial management systems. According to the regulation, grantees are permitted to make changes to their approved budgets to meet unanticipated program requirements. However, the movement of funds between approved budget categories in excess of 10 percent of the total award must be approved in advance by the awarding agency.

The Police Department was awarded $3,112,845 for the CHRP grant. According to the 10-percent rule, the Police Department was allowed to transfer $311,284 of the award between budget categories. The Police Department did not transfer costs between budget categories for this grant.

The Police Department was awarded $496,793 for the CSPP grant. According to the 10-percent rule, the Police Department is allowed to transfer $49,679 of the award. The Police Department did not transfer costs between budget categories.

Supplanting

According to the 2009 CHRP Grant Owner's Manual, CHRP funds should supplement, not supplant, funds already committed from local sources. The non-supplanting requirement means that officers hired after the start date of the grant must be in addition to those currently budgeted (funded) from local sources. In addition, grantees must take active and timely steps to fully fund law enforcement costs already budgeted as well as fill all locally funded vacancies resulting from attrition over the life of the grant.

The CHRP grant provided funding to hire 15 new entry-level officers. We reviewed DeKalb County's 2009-2013 budgets, public safety section, for budgeted sworn officers to determine if the Police Department reduced its funded sworn officer positions. The Police Department's budgeted sworn officers decreased from 2009 to 2013, as shown in Exhibit 8.

EXHIBIT 8: ANALYSIS OF BUDGETED SWORN OFFICERS

YEAR	SWORN OFFICER STRENGTH BUDGETED	DIFFERENCE FROM PREVIOUS YEAR
2009	1,672	-
2010	1,452	(220)
2011	1,446	(6)
2012	1,301	(145)
2013	1,296	(5)

Source: 2009-2013 DeKalb County budgets

We asked Police Department officials to explain the fluctuation in officers. We were provided with a letter dated April 9, 2012, in response to a COPS monitoring site visit performed in March 2012. The letter provided the following reasons for the decreased workforce: (1) adoption of an early retirement program, (2) a scheduled police academy was delayed due to budget constraints, (3) the reorganization of the department in 2011 eliminated several command staff positions, and (4) normal attrition. These factors resulted in the overall staffing level of sworn officers to decrease during 2010 through 2012.

According to a COPS report issued on May 21, 2012, COPS staff determined that the Police Department's reduction in force was not related to the receipt of COPS funding and would have occurred even in the absence of

COPS funding. We also did not identify any evidence that COPS grant funds were used to supplant funds from local sources.

Property Management

According to 28 Code of Federal Regulations, Section 66.32, grantees must maintain property records that include: a description of the property; a property identification number; cost; the location, use, and condition of the property; and any ultimate disposition data including the date of disposal and sale price of the property. To ensure adequate safeguards to prevent loss, grantees must take a physical inventory of the property and reconcile the results to the property records at least once every 2 years. Property items valued at less than $5,000 may be sold or otherwise disposed of with no obligation to the awarding agency. For disposed property items valued at more than $5,000, the awarding agency's share of the proceeds is based on the awarding agency's percentage of the purchase price.

The Police Department did not purchase accountable property items using CHRP grant funds, but it used CSPP grant funds to purchase 37 equipment items valued at $123,743. We obtained the property records for these items from the county's property records system and tested all 37 items to determine if the Police Department had custody of the items and if the items were being used for grant purposes. We determined the Police Department had custody of all of the items and were using them for grant purposes.

Reporting

According to the Grant Owner's Manual, award recipients are required to submit both quarterly financial and progress reports. COPS monitors the status of grant funds and progress towards grant goals through these reports. Recipients of CHRP grants must also submit to FederalReporting.gov quarterly reports on the amount of Recovery Act funds expended and numbers of jobs created or saved.

Federal Financial Reports

The financial aspect of COPS grants are monitored through Federal Financial Reports (FFR). According to the Grant Owner's Manuals, FFRs should be submitted within 30 days of the end of each calendar quarter. Reports must be submitted for periods when there have been no program outlays. A final FFR is due within 90 days after the end of the grant period. Funds or future awards may be withheld if reports are not submitted or are excessively late.

We reviewed the FFRs submitted for the 4 quarters ending December 31, 2013, for the CHRP and CSPP grants for accuracy and timeliness. We found the Police Department submitted the FFRs for all 4 quarters timely for both the CHRP and CSPP grants.

By comparing the amounts reported in the FFRs to the accounting records that corresponded with the reporting period, we also reviewed the accuracy of the FFRs. We found expenditures were overstated and understated as follows.

EXHIBIT 9: FEDERAL FINANCIAL REPORTS SUBMITTED FOR CHRP GRANT NUMBER 2009-RJ-WX-0037

REPORTING PERIOD	EXPENDITURES PER FFRS	EXPENDITURES PER ACCOUNTING RECORDS	DIFFERENCE
01/01/13-03/31/13	$183,062	$209,936	$(26,874)
04/01/13-06/30/13	$102,848	$94,125	$8,723
07/01/13-09/30/13	$117,796	$99,645	$18,151
10/01/13-12/31/13	$18,021	$18,021	$0
TOTALS	**$421,727**	**$421,727**	**$0**

Source: OIG Analysis

EXHIBIT 10: FEDERAL FINANCIAL REPORTS SUBMITTED FOR CSPP GRANT NUMBER 2011-CS-WX-0010

REPORTING PERIOD	EXPENDITURES PER FFRS	EXPENDITURES PER ACCOUNTING RECORDS	DIFFERENCE
01/01/13-03/31/13	$6,795	$6,795	$0
04/01/13-06/30/13	$3,428	$3,398	$30
07/01/13-09/30/13	$78,681	$78,175	$506
10/01/13-12/31/13	$21,785	$21,785	$0
TOTALS	**$110,689**	**$110,153**	**$536**

Source: OIG Analysis

A Police Department official told us that the amount reported on the FFR is as of the end of the quarter, which may differ from any other time during any specific month. The official also told us that when quarterly reports are prepared, not all costs for the quarter are included because costs for the end of the quarter have not yet been entered into the Police Department's accounting system and are reported in the following quarter. Because the Police Department is relying on its accounting system to report quarterly, we believe that this is a timing issue and do not provide a recommendation.

Progress Reports

Progress reports provide information relevant to the performance of an award-funded program and the accomplishment of objectives as set forth in the approved award application. For CHRP grants, the COPS Grant Owner's Manual requires grantees to submit progress reports within 30 days after the end of the calendar quarter. For the CSPP grant, the Grant Owner's Manual requires program progress reports and a final closeout report as requested by the COPS office during the life of the grant.

We reviewed quarterly progress reports for the last 2 years submitted to COPS for the CHRP and CSPP grants to determine timeliness and accuracy. We determined the Police Department submitted the reports timely. The progress

reports submitted by the Police Department contained one sentence descriptions of the activities performed during the reporting period and were not sufficient to determine whether the department reported progress accurately. Police Department officials told us that the COPS progress reporting format did not allow for extensive descriptions of community-policing activities. The Program Performance and Accomplishments section of this report includes a detailed discussion of the work we performed to assess the progress of the grants reviewed.

Recovery Act Reports

In addition to regular reporting requirements, grantees receiving Recovery Act funding were required to submit quarterly reports containing both financial and programmatic data. The Recovery Act required recipients to submit data through FederalReporting.gov, an online web portal that collected all reports. Recipients were required to enter their data no later than 10 days after the close of each quarter beginning September 30, 2009.

As of December 31, 2013, the Police Department had submitted 8 quarterly Recovery Act reports to FederalReporting.gov for the 2 prior calendar years. We tested for timeliness of all eight reports submitted for quarters through December 31, 2013. All reports were submitted timely.

We tested for accuracy the four most recent reports submitted for quarters through December 31, 2013. We determined that the Police Department did not accurately report the number of jobs created. For Recovery Act Reports, jobs created should have been reported as Full-Time Equivalents (FTE). According to OMB Memorandum 10-08, the formula for calculating FTEs was represented as the total number of hours worked and funded by the Recovery Act within a reporting quarter divided by the quarterly hours in a full-time schedule, as defined by the grantee.[16] Police Department officials told us they reported actual filled quarterly positions instead of the required number of FTEs. Because Recovery Act reporting ceased as of the reporting period ended December 31, 2013, we make no recommendation regarding these reports.

Compliance with Award Special Conditions

Award special conditions are included in the terms and conditions for a grant award and are provided in the accompanying award documentation. Special conditions may also include special provisions unique to the award. The CHRP grant contained a special condition requiring that funding should only be used for payment of approved full-time entry-level sworn officer salaries and fringe benefits. The Police Department met these requirements.

[16] OMB Memorandum 10-08 describes the calculation for quarterly hours in a full-time schedule as 520 hours (2,080 hours annually divided by 4 quarters).

The CSPP grant contained three special conditions. As noted below, we analyzed documentation to determine whether the Police Department complied with each condition.

- Special Condition 1: CSPP employees are required to receive mandatory technical assistance from the Annual Crimes Against Children Conference hosted by the Dallas Police Department in Dallas, Texas. We reviewed grant expenditures related to the conference and determined that all five CSPP employees attended the required conference.

- Special Condition 2: Overtime expenses must exceed the expenditures the agency is obligated or funded to pay in its current budget. The Police Department was approved by COPS for $36,115 in overtime costs. We reviewed DeKalb County budgets from fiscal years 2009-2013 and determined that overtime expenses exceeded what the agency was obligated to pay.

- Special Condition 3: Salaries and fringe benefits of existing employees are unallowable. The Police Department charged salary and fringe benefits to the CSPP grant. As previously discussed in the Grant Expenditures section of this report, the Police Department charged unallowable salaries and fringe benefits totaling $4,435 for employees.

Program Performance and Accomplishments

CHRP Grant

In the CHRP Application Guide, COPS identified the methods for measuring a grantee's performance in meeting CHRP grant objectives. According to COPS, there were two objectives of the CHRP grant: (1) to increase the capacity of law enforcement agencies to implement community-policing strategies that strengthen partnerships for safer communities and enhance law enforcement's capacity to prevent, solve, and control crime through funding additional officers; and (2) to create and preserve law enforcement officer jobs. Quarterly progress reports describing how CHRP funding was being used to assist the grantee in implementing its community-policing strategies and detailing hiring and rehiring efforts were to be the data source for measuring performance. However, COPS did not require grantees to track statistics to respond to the performance measure questions in the progress reports. In addition, the grantee's community policing capacity implementation rating, identified in the progress report, would not be used in determining grant compliance.

Although COPS did not require a grantee to track statistics to support its performance, it does require a grantee to describe that it is initiating or enhancing community policing in accordance with its community-policing plan. The COPS Office defines community policing as a philosophy that promotes organizational strategies, which support the systematic use of partnerships and problem-solving techniques, to address proactively the

immediate conditions that give rise to public safety issues such as crime, social disorder, and fear of crime.

According to the 2009 CHRP Grant Owner's Manual, grants must be used to initiate or enhance community-policing activities. All newly hired, additional or rehired officers (or an equal number of redeployed veteran officers) funded under CHRP must engage in community-policing activities. In its application, the Police Department noted that the goal and objective of the CHRP grant was to hire 15 new entry-level police officers involved in geographic-based community policing. We determined from our hiring analysis that the grantee hired 15 new entry-level officers, but did not always fill vacancies. Details about the grantee's hiring are found in the Grant Expenditures section of this report.

We reviewed the section of the grantee's quarterly progress reports that instructed the Police Department to explain how COPS funding has enhanced the agency's ability to implement community-policing activities.[17] In the progress reports, the Police Department reported their community-policing activities in one sentence and did not include detailed descriptions of activities performed. Police Department officials told us that the COPS progress reporting format did not allow for extensive descriptions of community-policing activities. Because of the lack of details for the community-policing activities, the progress reports did not provide a complete account of the community-policing activities performed. To determine whether the Police Department performed community activities, we reviewed the community-policing plan outlined in the grant application. The application contained details on how the Police Department developed and implemented an Interactive Community Policing (ICP) concept to enhance community-policing partnerships through three phases – educational, selection process, and implementation. We reviewed documentation such as newspaper articles, fliers, videos, correspondences, and presentations, and we compared these items to the community-policing plan. We determined the Police Department appeared to be enhancing its ICP concept through community policing efforts. The following exhibit outlines the results of our analysis of the community-policing activities performed based on the community-policing plan outlined in the grant application.

[17] COPS instructed grantees to provide an explanation in 5,000 characters or less.

EXHIBIT 11: COMMUNITY POLICING FOR CHRP GRANT NUMBER 2009-RJ-WX-0037

[redacted]	[redacted]
Educational-150 plus business, apartment and community association meetings presented the Interactive Community Policing (ICP) philosophy through a PowerPoint presentation, handouts, and pamphlets.	Y
Selection process-members from active business, apartment and community associations were invited to participate in the interview process for officers interested in becoming a part of the ICP program.	Y
Implementation-selected ICP officers spent the first month attending meetings and introducing themselves to the business, apartment, and community associations.	Y
[redacted]	[redacted]
ICP officers created a survey form that is presented to the neighborhood business, apartment, and community associations, which is used to identify any ongoing problems they may be experiencing.	Y
ICP officers utilized crime analysis and statistical information to identify crime trends or problems within the communities.	Y
ICP officers utilized mobile precincts as a visual deterrent in areas where problems have been identified.	Y
[redacted]	[redacted]
The Police Department adopted the ICP philosophy and provided all sworn officers with in-service training concerning the philosophy of community policing throughout the department.	Y
The Police Department provided command staff with the same training as well as additional executive level training.	Could not determine

Source: OIG Analysis

The activities shown in Exhibit 11 were not included and described in Police Department progress reports as required by COPS. A Police Department official told us COPS progress reporting format did not allow for extensive descriptions of community-policing activities.

CSPP Grant

The Police Department reported its community policing activities in the same manner as the CHRP grant by providing only brief descriptions of its progress. Because of the lack of details included in the progress reports, we concluded that the progress reports did not provide a full account of all the grant performance and accomplishments.

We reviewed the section of the CSPP application that described the grant goals and objectives. The Police Department provided newspaper articles, fliers, videos, correspondences, and presentations that discussed the CSPP program and its community-policing activities. The exhibit below provides our analysis of the accomplishments of the grant's goals and objectives.

EXHIBIT 12: COMMUNITY POLICING FOR CSPP GRANT NUMBER 2011-CS-WX-0010

[redacted]	[redacted]
The Police Department successfully kicked off the Volunteers in Patrol (VIP) program, a non-confrontational neighborhood patrol program, as part of the department's Interactive Community Policing (ICP) Program strategy.	Y
The Police Department has engaged citizens in the fight against crime and raised public confidence through the ICP. The Police Department implemented CRIMETRAC as an innovative mapping system designed to give citizens a firsthand look at crime statistics in unincorporated DeKalb County. CRIMETRAC is another element of the department's ICP unit's partnership with the community. The goal of CRIMETRAC is to reduce the fear of crime through better-informed citizenry and improvement in the quality of life in DeKalb County.	Y
The Police Department implemented youth programs to motivate, encourage, educate, and build relationships with the youngest members of the DeKalb County community. Those programs include the Junior Police Academy; Drug Abuse Resistance Education; Gang Resistance Education and Training; and Mentoring Programs, and Explore Programs.	Could not determine
The Police Athletic League (PAL) Plus provided athletic activities to youth while officers also mentored youth participating in the program. CSPP funding enhanced programming for officers to circulate information about sexual predators to help break the silence of cyber-criminal behavior. PAL Plus encouraged youth to talk about their awareness and help teens distinguish characteristics or clues to on-line predators. The Police Department provided various written materials about internet predators, group activities covering the topic, as well as parental involvement promoting communication.	Y

Source: OIG Analysis

Retention Plan

According to the CHRP Grant Owner's Manual, at the end of the 36-month of federal funds for each awarded officer position; the agency must implement a retention plan submitted at the time of the grant application. However, COPS officials told us that grantees were not required to submit a retention plan at the time of the application and, instead, were required to affirm that they plan to retain the officer positions. In absence of the retention plan, Police Department officials provided us a budget amendment describing the current budget, available current balance, budget change, and the amended budget for nine officers.

The CHRP Grant Owner's Manual also requires that grant recipients retain all sworn police officer positions for a minimum of 12 months after the conclusion of the 36-month grant. Grant recipients should maintain documentation demonstrating when the 36-month grant funding period expires for each awarded position and that each retained position was above and beyond the number of officer positions that the Police Department would have otherwise funded with state and local funds. As previously stated in the Budget Management and Control section of this report, four factors had caused the number of sworn officers to decline since 2010. We reviewed DeKalb County's annual budgets for years 2013 and 2014 and determined that because budget amounts are expected to increase by approximately $800,000 it is reasonable to expect funding to be available to retain 15 officers for 12 months after the 36-month grant period ends.

According to the Police Department's CHRP application, all additional sworn officer positions were to be retained for a minimum of 12 months after the end of the 36-month grant fund period. We obtained a list of retained officers and determined that 12 of the 15 required officer positions were retained. The Police Department did not retain 3 of the required positions after the 36-month grant funding period ended and did not plan to fill these 3 positions. When positions become vacant during a retention period, the agency must take active and timely steps to fill the position. Officials told us the department does not plan to fill these three positions because the grant period was ending and the hiring process was extensive. The Police Department was required to coordinate with DeKalb County's Background and Recruiting Unit and the Human Resources Department for the hiring of officers. In addition, Police Department officials told us that the new recruits were required to attend and graduate from the academy, which was not offered year around.

In summary, although the Police Department affirmed in the grant application that it planned to retain grant-funded officers, it did not retain 3 sworn officer positions for 12 months after the grant ended, as required. COPS should ensure the Police Department adheres to grant requirements pertaining to retention. For the 2013 CHP grant, COPS should ensure that a retention plan exists to meet the required number of officers for the 12-month period after the 36-month federal funding period ends.

Post-Grant End-Date Activities

Grantees are required to submit a final FFR and progress report 90 days after the grant period ends. The CHRP grant end date was December 31, 2013. The Police Department submitted the required close-out documentation prior to March 31, 2014. We contacted COPS to determine whether the remaining funds had been deobligated, and as of June 9, 2014, the grant had not been closed out by COPS.

Conclusion

We found that the DeKalb County's CHRP grant application contained unsupported data. The sensitivity analyses we performed indicates that DeKalb County should not have received the grant based on COPS' award methodology because DeKalb County scored lower than the threshold for similarly large applicants. In addition, funds totaling $783,186 for the CHRP grant were not fully expended prior to the end of the grant period, grant-funded officer salary and fringe benefits were unsupported and unallowable, grant-funded officer positions were not always filled during the grant period, and a drawdown request was unsupported. As a result, we questioned the CHRP grant. For the CHP grant application, the Police Department did not use the required data for the application statistics reported. We also questioned $4,435 for unallowable salaries and fringe benefits for the CSPP grant. We also identified weaknesses with the Police Department's budget management, program and financial reporting practices, compliance with special conditions, program performance and accomplishments, and retention plan.

The Police Department received an additional $919,987 under the CHP grant to hire 10 newly sworn officers. Given the Police Department's record of underutilizing funds awarded for the two prior grants, we are concerned that the funds awarded for this new hiring grant may be similarly underutilized. When the Police Department seeks and receives grants but does not fully use the funds awarded, it deprives other jurisdictions from receiving and using those funds.

Recommendations

We recommend that COPS:

1. Remedy $2,329,659 for Grant Number 2009-RJ-WX-0037 for the following reasons.

    a. $2,329,659 for unsupported CHRP application data.

    b. $16,446 in excess drawdowns that were not supported with expenditures.

    c. $5,657 in unsupported salary and fringe benefits.

2. Put to better use the $783,186 for grant funds not expended at the end of the grant period for Grant Number 2009-RJ-WX-0037.

3. Ensure that the Police Department establishes procedures to verify the accuracy of data submitted for future DOJ grant applications.

4. Ensure the Police Department establishes procedures to maintain support for salary and fringe benefits charged to grants.

5. Ensure the Police Department establishes procedures to ensure allowable salary and fringe benefits are charged to grants.

6. Remedy the $48,503 in unallowable vacation, sick, and adjustment hours charged to Grant Number 2009-RJ-WX-0037.

7. Ensure the Police Department adheres to the grant conditions by taking active steps to fill vacant positions.

8. Remedy $4,435 for unallowable salary and fringe benefits for Grant Number 2011-CS-WX-0010.

9. Ensure the Police Department establishes controls for identifying budget deviations and notifying COPS of those deviations that may require the reassessment of the use of grant funds.

10. Require that the Police Department carefully monitor its use of grant funds awarded and request timely deobligation of unused grant funds.

11. Ensure that the Police Department adheres to the grant requirement for retaining the required number of grant-funded officers for a minimum of 12 months after the conclusion of the grant period.

APPENDIX 1

OBJECTIVE, SCOPE, AND METHODOLOGY

The objectives of our audit were to: (1) assess performance in the key areas of grant management that are applicable and appropriate for the grants under review, and (2) determine whether key COPS Hiring Recovery Program grant application data were accurate and adequately supported in the award in consideration of COPS' award methodologies. The areas we reviewed included: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and indirect costs; (4) budget management and control; (5) headcount and payroll expenditures; (6) financial status and progress reports; (7) program performance and accomplishments; (8) retention plan; (9) post grant end-date activities, (10) property management; and (11) special grant requirements. We determined that matching funds, program income, and monitoring of sub-grantees were not applicable to these grants.

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 provided a reasonable basis for our findings and conclusions based on our audit objectives.

We audited the COPS Hiring Recovery Program Grant Number 2009-RJ-WX-0037 and the COPS Child Sexual Predator Program Grant Number 2011-CS-WX-0010. We tested compliance with what we consider to be the most important conditions of the grants. Unless otherwise stated in our report, the criteria we audit against are contained in laws, regulations, Office of Management and Budget Circulars, COPS Grant Owners' Manuals, and special conditions of the awards described in the grant award documents.

In conducting our audit, we performed testing in: application statistics; drawdowns; and expenditures, including payroll and fringe benefits charges. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed, such as unique payroll and fringe benefits adjustments throughout the year. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

In addition, we reviewed the timeliness and accuracy of Federal Financial Reports, Progress Reports, and Recovery Act Reports; and evaluated performance to grant objectives. However, we did not test the reliability of the DeKalb County Police Department's financial management system as a whole.

APPENDIX 2

SCHEDULE OF DOLLAR-RELATED FINDINGS

DESCRIPTION	AMOUNT	PAGE
QUESTIONED COSTS:		
Unsupported Costs		
2009-RJ-WX-0037		
Unsupported Application Statistics	$2,329,659	9
Unsupported Salary and Fringe Benefits	$5,657	17
Unsupported Drawdowns	$16,446	21
Unallowable Costs:		
2009-RJ-WX-0037		
Unallowable Fringe Benefits	$48,503	18
2011-CS-WX-0010		
Unallowable Salary and Fringe Benefits	$4,435	21
Less Duplication		
Unsupported Drawdowns	$(16,446)	
Unsupported Salary and Fringe Benefits	$(5,657)	
Unallowable Fringe Benefits	$(48,503)	
Total Duplication	*$(70,606)*	
Total Questioned Costs[18]	**$2,334,094**	
FUNDS PUT TO BETTER USE:		
2009-RJ-WX-0037		
Unused Grant Funds	$783,186	9
TOTAL DOLLAR-RELATED FINDINGS	**$3,117,280**	

[18] Questioned costs are expenditures that do not comply with legal, regulatory, or contractual requirements, or are not supported by adequate documentation at the time of the audit, or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, or the provision of supporting documentation.

APPENDIX 3

OFFICE OF COMMUNITY ORIENTED POLICING SERVICES' RESPONSE TO THE DRAFT REPORT

U.S. DEPARTMENT OF JUSTICE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES

COPS

Grant Operations Directorate/Grant Monitoring Division
145 N Street, N.E., Washington, DC 20530

MEMORANDUM

To: Ferris B. Polk
Atlanta Regional Audit Manager
Office of the Inspector General

From: Melonie V. Shine
Management Analyst

Date: September 25, 2014

Subject: Response to the Draft Audit Report for DeKalb, Georgia

This memorandum is in response to your August 22, 2014 draft audit report on COPS CHRP Grant #2009RJWX0037, CSPP Grant #2011CSWX0010, and CHP Grant #2013ULWX0008 awarded to DeKalb County (DeKalb). For ease of review, each audit recommendation is stated in bold and underlined, followed by a response from COPS concerning the recommendation.

Recommendation 1 - Remedy $2,329,659 for Grant Number 2009-RJ-WX-0037 for the following reasons.

a. **$2,329,659 for unsupported CHRP application data.**
b. **$16,446 in excess drawdowns that were not supported with expenditures.**
c. **$5,657 in unsupported salary and fringe benefits.**

The COPS Office concurs that questioned costs were identified by the OIG for this recommendation and that the grantee has not yet taken action on the OIG Draft Report to remedy the questioned costs.

Planned Actions

Upon issuance of the OIG Final Report, and if the grantee has not yet taken any corrective action to remedy the recommendation, the COPS Office will send a Proposed Notice of Noncompliance to allow the grantee to provide additional supporting documentation that would otherwise demonstrate compliance or to repay grant funds.

Request

Based on the planned action, COPS requests resolution of Recommendation 1.

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING

Recommendation 2 - Put to better use the $783,186 for grant funds not expended at the end of the grant period for Grant Number 2009-RJ-WX-0037.

The COPS Office concurs that unobligated Federal grant funds were identified by the OIG for this recommendation and that the COPS Office has not yet taken action to deobligate these funds.

Planned Actions

Upon issuance of the OIG Final Report, and if the COPS Office determines that:

A) The grant award is eligible for continued implementation, the COPS Office will work with the grantee to extend and/or modify the grant award as necessary to ensure successful implementation; or,

B) If the COPS Office determines that the grant award is ineligible for continued implementation, the COPS Office will deobligate the remaining balance of grant funds.

Request

Based on the planned action, COPS requests resolution of Recommendation 2.

Recommendation 3 - Ensure that the Police Department establishes procedures to verify the accuracy of data submitted for future DOJ grant applications.

The COPS Office concurs that procedures should be developed by the grantee to ensure that data submitted for future DOJ grant applications are verified for accuracy.

Planned Action

The COPS Office will work with the grantee to develop appropriate procedures for verifying data for future DOJ grant applications.

Request

Based on the planned action, COPS requests resolution of Recommendation 3.

Recommendation 4 - Ensure the Police Department establishes procedures to maintain support for salary and fringe benefits charged to grants.

The COPS Office concurs that procedures should be developed by the grantee to ensure that supporting documentation is maintained for salary and fringe benefits charged to grants.

Planned Action

The COPS Office will work with the grantee to develop appropriate procedures for maintaining support for salary and fringe benefits charged to the grant award.

Request

Based on the planned action, COPS requests resolution of Recommendation 4.

Recommendation 5 - Ensure the Police Department establishes procedures to ensure allowable salary and fringe benefits are charged to grants.

The COPS Office concurs that procedures should be developed by the grantee for ensuring that allowable salary and fringe benefits are charged to grants.

Planned Action

The COPS Office will work with the grantee to develop appropriate procedures to ensure that allowable salary and fringe benefits are charged to grant awards.

Request

Based on the planned action, COPS requests resolution of Recommendation 5.

Recommendation 6 - Remedy the $48,503 in unallowable vacation, sick, and adjustment hours charged to Grant Number 2009-RJ-WX-0037.

The COPS Office concurs that questioned costs were identified by the OIG for this recommendation and that the grantee has not yet taken action on the OIG Draft Report to remedy the questioned costs.

Planned Actions

Upon issuance of the OIG Final Report, and if the grantee has not yet taken any corrective action to remedy the recommendation, the COPS Office will send a Proposed Notice of Noncompliance to allow the grantee to provide additional supporting documentation that would otherwise demonstrate compliance or to repay grant funds.

Request

Based on the planned action, COPS requests resolution of Recommendation 6.

Recommendation 7 - Ensure the Police Department adheres to the grant conditions by taking active steps to fill vacant positions.

The COPS Office concurs that procedures should be developed by the grantee to ensure that active and timely steps are taken to fill vacant positions.

Planned Action

The COPS Office will work with the grantee to develop appropriate procedures to ensure that grant conditions are adhered to by taking active and timely steps to fill vacant positions.

Request

Based on the planned action, COPS requests resolution of Recommendation 7.

Recommendation 8 - Remedy $4,435 for unallowable salary and fringe benefits for Grant Number 2011-CS-WX-0010.

The COPS Office concurs that questioned costs were identified by the OIG for this recommendation and that the grantee has not yet taken action on the OIG Draft Report to remedy the questioned costs.

Planned Actions

Upon issuance of the OIG Final Report, and if the grantee has not yet taken any corrective action to remedy the recommendation, the COPS Office will send a Proposed Notice of Noncompliance to allow the grantee to provide additional supporting documentation that would otherwise demonstrate compliance or to repay grant funds.

Request

Based on the planned action, COPS requests resolution of Recommendation 8.

Recommendation 9 - Ensure the Police Department establishes controls for identifying budget deviations and notifying COPS of those deviations that may require the reassessment of the use of grant funds.

The COPS Office concurs that control procedures should be developed by the grantee to ensure that budget deviations are identified and that COPS is notified concerning any required reassessments of the use of grant funds.

Planned Action

The COPS Office will work with the grantee to develop appropriate control procedures for ensuring that budget deviations are identified and that COPS is informed whenever a reassessment of the use of grant funds is required.

Request

Based on the planned action, COPS requests resolution of Recommendation 9.

Recommendation 10 - Ensure the Police Department establishes controls for identifying budget deviations and notifying COPS of those deviations that may require the reassessment of the use of grant funds.

The COPS Office concurs that a procedure should be developed by the grantee to ensure that future implementation of COPS grants are effectively monitored for use of grant funds, and the timely deobligation of unused grant funds.

Planned Action

The COPS Office will work with the grantee to develop guidelines to ensure that grant funds are monitored closely, and that the grantee will take appropriate steps to maintain effective awareness to the status of unused grant funds to ensure timely deobligation.

Request

Based on the planned action, COPS requests resolution of Recommendation 10.

Recommendation 11 - Ensure that the Police Department adheres to the grant requirement for retaining the required number of grant-funded officers for a minimum of 12 months after the conclusion of the grant period.

The COPS Office concurs that a procedure should be developed by the grantee for ensuring that the grant-funded officers are retained for a minimum of 12 months after the grant period ends.

Planned Action

The COPS Office will work with the grantee to develop guidelines to ensure that the required number of grant-funded officers is retained for a minimum of 12 months after the grant period ends.

Request

Based on the planned action, COPS requests resolution of Recommendation 11.

COPS considers Recommendations 1 through 11 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

COPS would like to thank you for the opportunity to review and respond to the draft audit report. If you have any questions, please contact me at 202-616-8124 or via e-mail: melonie.shine@usdoj.gov.

cc: Richard P. Theis
Justice Management Division

George Gibmeyer
Grant Monitoring Division

Zachary Williams
County Executive
DeKalb County

James Conroy
Chief of Police
DeKalb County Police Department

Grant File: CHRP #2009RJWX0037
CSPP #2011CSWX0010
CHP #2013ULWX0008

ORI: GA04402

APPENDIX 4

DEKALB COUNTY'S RESPONSE TO THE DRAFT REPORT

DeKalb County Police Department
Office of the Chief of Police
Interim Chief James W. Conroy
1960 W. Exchange Place
Tucker, GA 30084
(770) 724-7440

September 8, 2014

Ferris B. Polk
Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
75 Spring Street, Suite 130
Atlanta, Georgia 30030

RE: **DEKALB COUNTY'S RESPONSE TO THE AUDIT REPORT FOR THE AUDIT OF THE OFFICE OF COMMUINTY ORIENTED POLICING SERVICES GRANTS AWARDED TO DEKALB COUNTY, GEORGIA**

Dear Mr. Polk:

DeKalb County, Georgia (the "County") is writing in response to The "Draft Audit Report" resulting from the audit of the Office of Community Oriented Policing Services Grants Awarded to the County (the "Report"). The County's goal is to make the best use of the Report by accepting every recommendation as constructive guidance on how to improve the County's participation in future Office of Community Oriented Policing Services ("COPS") grants programs. The County has enjoyed a long term relationship with COPS and the overall experience has been a tremendous success. We look forward to continuing that relationship into the future, so we are pleased to inform you that each of the recommendations in the Report has already been addressed by the adoption measures to further ensure that mistakes are not repeated. The Report shows that the County made a good faith effort to comply with all the requirements of the grant and successfully participated, with the primary exception of an error on the data on the 2009 COPS grant application. It is important to note that this error was a genuine mistake and you did not find that there was an attempt to manipulate the process or fraudulently obtain grant funds. In addition, the County added officers with the grant funding and achieved the objectives that the grant is designed to support.

As you know, the County is the state's third most populous county with approximately 800,000 residents. It is most accurately described as a suburban community that includes the eastern most portion of the city of Atlanta. The County's long term relationship with COPS began in 1998 and has included eight (8) different grant awards totaling nearly Nineteen Million Dollars ($19,000,000.00). Over those years, the County's population has grown significantly and the Police Department has increased the total number of sworn peace officers as well, including the positions that were funded by COPS grants. The County has clearly benefited substantially and even experienced a corresponding reduction of crime.

The County will avoid repeating the error it made in reporting statistics on its application by using and documenting statistics for grants from the "Crime In the United States" reports published by the Federal Bureau of Investigations (the "UCR"). Where it cannot use the UCR published statistics, the County will carefully and meticulously document the statistics it provides and supporting evidence of the source of the data. In addition, the County will carefully predict salary to overcome surprising and unforeseen economic downturns like the recession of 2008 and carefully use the controls within the County's automated systems to document how grant funds are used.

The specific responses to each of the recommendations are as follows:

RESPONSES TO RECOMMENDATIONS

1. The County agrees that it must remedy $2,329,659 for Grant Number 2009-RJ-WX-0037 and has taken measures to address the reasons for this recommendation.

   A. The County did not have adequate supporting data for the aggravated assaults listed in the application, so it will carefully gather supporting data for all future data listed on grants applications. The County has thoroughly researched the discrepancy and identified the error and its apparent cause. The statistics for aggravated assaults in 2008 were calculated with the inclusion of simple assaults. To avoid this problem in the future, the County shall rely on data from the UCR published by the Federal Bureau of Investigations. That way, we can accurately identify the source of our data, make sure it is calculated accurately, and properly document both the data and source of it in the "grants" file for future reference. The Report notes the challenges associated with this issue. First, the application was completed by a former employee and data was obtained from a unit with the Police Department that no longer exists. Second, the County's records did not thoroughly identify exactly how the statistics were calculated or how the data was compiled. The use of the UCR will prevent this from reoccurring by allowing the County to document in its grant files the data obtained from the FBI, which would already be confirmed for accuracy. It is important to note that the County will provide data to the Georgia Bureau of Investigation and they will in turn provide it to the FBI for their use in creating the UCR. However, the UCR is widely accepted as a reliable and accurate source for crime statistics, so it is a source that will foster confidence in the accuracy of the data provided. Again, where this option is not available, the County will properly document how it calculates data and include the appropriate supporting documentation in the grant's files.

B. The County's records improperly indicated $16,446 as a grant expenditure. The County uses an automated purchasing and finance system that included a reference to this data. However, these funds were not sought from the grant and the Report did not indicate that the County actually requested a reimbursement for these funds. In fact, the funds were shown as an expense in the system (possibly by system error) and the County's control systems and procedures detected the error. As a normal practice and control mechanism, the Police Department reconciled its monthly expenses with the Finance Department, so the Police Department was able to notify the Finance Department of the error. To correct the record, the system only allowed the Police Department to enter a "credit" in the next month's record to off-set the entry in the system. That ensured that there was no request for a reimbursement or inappropriate use of grant funds. The limits of the County's automated system prevented the removal of the initial entry and required the additional, corrective entry in the records for the following month. To avoid such errors in the future, the County will be more careful in its use of the automated systems. If another error is identified within the County's controls, we will work to remove the error from the system by properly identifying the source of the error and the corrective measures taken. Those measures shall be memorialized in the grant's files.

C. The County's records improperly indicated $5,657 as a grant expenditure. Again, the limits of the County's automated systems lead to the inclusion of a reference to this data. However, these funds were not sought from the grant and the Report did not indicate that the County actually requested a reimbursement for these funds. In fact, the funds were shown in the system and the County's control systems and procedures detected the error. As a normal practice and control mechanism, the Police Department's grants team reviewed its monthly records with the Finance Department, so the Police Department was able to notify the Finance Department of the error. To correct the record, the system only allowed them to make an entry in the system to explain the problem as a journal entry. They did so, but did not add supporting documentation to the file of the time sheets that supported the expense. The journal entry ensured that there was no request for a reimbursement or inappropriate use of grant funds. The limits of the County's automated system prevented the removal of the initial entry and required the additional, corrective entry in the records as a journal entry. To avoid such errors in the future, the County will be more careful in its use of the automated systems. If another error is identified within the County's controls, we will work to remove the error from the system by properly identifying the source of the error and the corrective measures taken. Those measures shall be memorialized in the grant's files.

2. The County agrees that it did not use $783,186 of grant funds by the end of the grant period, so it can be put to better use. The County intended to use the funds and anticipated the continuation of annual merit increases in salary. Unfortunately, the 2008 recession ended the longtime practice of automatic merit increases as raises. The County could not give raises to officers in the Department, so the 15 officers funded by the grant were denied the raises as well. The failure to give raises as planned was unavoidable after the economic downturn, so the County was clearly not fraudulent or manipulative and merely

suffered the unexpected impact of the recession. In addition, this amount included the unused associated benefits that were budgeted beyond the mere salary for each officer. To avoid this problem in the future, the County will be careful to make conservative projections, with consideration for economic challenges. Also, the County will work to communicate effectively with COPS to ensure that issues are identified early and adjustments are requested where appropriate.

3. The County agrees to and already has established procedures to verify the accuracy of data submitted for future Department of Justice grant applications. Again, the County will carefully gather supporting data for all future data listed on grants applications. To avoid this problem in the future, the County shall rely on data from the UCR to accurately identify the source of our data, make sure it is calculated accurately, and properly document both the data and source of it in the "grants" file for future reference. Where this option is not available, the County will properly document how it calculates data and include the appropriate supporting documentation in the grant's files.

4. The County agrees to and already has established procedures to maintain support for salary and fringe benefits charged to grants. The Finance, Human Resources, and Police Departments shall work to make better use of automated systems to document the support for all expenses. The appropriate documentation will be memorialized in the grant's files to support the automated systems based data and go beyond the limits of those systems.

5. The County agrees to and already has established procedures to ensure only allowable salary and fringe benefits are charged to grants. The Finance, Human Resources, and Police Departments shall work to make better use of automated systems to avoid improperly changing expenses to grants. Interdepartmental communication and monthly reconciliation meetings will be held to control of the process and ensure only allowable expenses are charged.

6. The County agrees that it must remedy $48,503 in unallowable vacation, sick, and adjustment hours charged to the grant. These funds were questioned as a result of the County's response to the recession of 2008 and the use of yet another automated system. The recession of 2008 created a highly competitive market for employing law enforcement personnel in metropolitan Atlanta. Several County officers were lured away to neighboring agencies, so the County worked to improve retention by compensating officers with a one-time bonus to offset the lack of merit increases. This was approved by the County's governing authority because of the County's goal of providing the best public safety by maintaining officers and recruiting the best available candidates warranted the expense. This accounted for $41,035, so it was the dominant issue behind this recommendation.

It will be avoided in the future by communicating with the COPS officials to obtain prior authorization for any expenses like this one or avoiding the inappropriate use of grant funds where authorization is denied. The remaining $3,908 of sick leave and $3,560 of annual leave that was questioned is attributable to the use of the County's Kronos automated system. The officers begin and end their shifts by swiping their identification cards in the Kronos device at the precinct. Where necessary, managerial discretion is used to identify when an officer is counted "on-duty" at the beginning and end of shifts and on leave. For example, when an officer is at the scene of a traffic accident near the end of his or her shift, the manager may authorize them to complete the shift without actually reporting to the precinct to swipe out or they may be allowed to swipe in prior to receiving a vehicle to start patrolling their area. Regarding all future activities, the County will avoid this problem by implementing best practices as identified by COPS officials to avoid any unauthorized use of grant funds. This will include but not be limited to avoiding those practices that lead to this recommendation in the Report and consulting COPS officials for prior approval of any future uses of managerial discretion regarding the start and end of one's shift and leave.

7. The County agrees to and already has taken steps to adhere to grant conditions to fill vacant positions. The grant allowed funding for "new" officers, so cadets were hired and then entered the Police Academy to start their tenure with the County. Cadets have a 20% attrition rate from the Police Academy, but the attrition rate drops to 12% once officers are sworn and start to serve. Compounding this problem, was the combination of the County's Human Resources policy of prohibiting the hiring of cadets unless an academy class was scheduled within six (6) months and the recession which reduced the number of classes that could be initiated. In addition, several neighboring agencies recruited potential candidates via expensive advertising and the use of employment perks, such as take home vehicles. To minimize future vacancies of grant funded positions, the County will count officers that complete the academy and not count newly hired cadets that are scheduled to enter the next academy. In addition, the County already has a plan to hire more officers over the next three years, including grant funded positions, so it will have an increased number of opportunities to identify officers. Where necessary, the County will ask COPS to help identify and give pre-authorization for expedited options to ensure vacancies are avoided or minimized.

8. The County agrees that it needs to remedy $4,435 for unallowable salary and fringe benefits. To avoid this problem in the future, the County will use the COPS approved formula for considering pension contributions, health insurance premiums, and FICA deductions in calculating overtime payments. Wherever there is a question, COPS will be consulted for prior approval to avoid the unauthorized use of grant funds.

9. The County agrees that it needs to establish controls for identifying budget deviations and notifying COPS of those deviations that may require the reassessment of the use of grant funds. The grant requires notification to COPS of deviations beyond 10% of the authorized amount, so the County attempted to notify COPS of deviations that were near or above 10% of the authorized amount. To avoid this issue in the future, the County will notify COPS of minor deviations that do not approach the 10% threshold and obtain prior approval for any deviations that warrant COPS approval.

10. The County agrees that it needs to carefully monitor its use of grant funds and request timely de-obligation of unused grant funds. The County already recognizes the need to make better use of its communication with COPS officials. While we worked to request timely de-obligation of funds by attempting to provide notice before the required deadline, we will simply notify COPS upon any indication that the de-obligation of funds is warranted. This year the County was obligated to complete both the final Federal Financial Report and the final COPS Progress Report by March 31, 2014, but actually submitted the reports on January 21, 2014 and January 9, 2014 respectively. Again, we will work to communicate with COPS throughout the process.

11. The County agrees that it needs to implement new measures to adhere to the grant requirement for retaining the required number of grant-funded officers for a minimum of 12 months after the conclusion of the grant period. To minimize future vacancies of grant funded positions, the County will count officers that complete the academy and not count newly hired cadets that are scheduled to enter the next academy. In addition, as noted above, the County already has a plan to hire more officers over the next three years, including grant funded positions, so it will have an increased number of opportunities to identify officers. Where necessary, the County will ask COPS to help identify and give pre-authorization for expedited options to ensure vacancies are avoided or minimized.

In conclusion, we again note that the County's goal is to make the best use of the Report by accepting every recommendation as constructive guidance on how to improve the County's participation in future COPS grants programs. The County has adopted measures to address each of the recommendations in the Report. In addition, the County made a good faith effort to comply with all the requirements of the grant and added officers, improved community based policing, and reduced crime. The County is even continuing its effort to provide additional information regarding the civilian employment rate that was questioned in the Report. It is important to note that the error on the application was a genuine mistake and you did not find that there was an attempt to manipulate the process or fraudulently obtain grant funds. We thank you for your

guidance, welcome any additional guidance you care to offer, and look forward to continuing our participation in COPS grants programs.

Sincerely,

James Conroy
Chief of Police

OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT

The Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Community Oriented Policing Services (COPS) and DeKalb County for review and comment. COPS' response is incorporated in Appendix 3 and DeKalb County's response is incorporated in Appendix 4. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendation:

1. **Remedy $2,329,659 for Grant Number 2009-RJ-WX-0037 for the following reasons.**

   a. **$2,329,659 for unsupported CHRP application data.**

   b. **$16,446 in excess drawdowns that were not supported with expenditures.**

   c. **$5,657 in unsupported salary and fringe benefits.**

   Resolved. In its response, COPS did not state specifically whether it agreed with the recommendation. However, COPS concurred that questioned costs were identified by the OIG for this recommendation and that DeKalb County has not taken action to remedy the questioned costs. COPS also stated that if DeKalb County had not taken action to remedy the questioned costs, it will send a Proposed Notice of Compliance to allow the county to provide additional supporting documentation that would demonstrate compliance or repay the grant funds. We determined that COPS' proposed action will advance the resolution of the recommendation. As a result, we consider this recommendation resolved.

   DeKalb County agreed that it must remedy the questioned costs and stated that it has taken measures to address the reasons for this recommendation. DeKalb County indicated that it had made adjusting entries to offset the expenditures but did not provide documentation to support the adjustments.

   This recommendation can be closed when the questioned costs have been remedied.

2. **Put to better use the $783,186 for grant funds not expended at the end of the grant period for Grant Number 2009-RJ-WX-0037.**

Resolved. In its response, COPS did not state specifically whether it agreed with the recommendation. However, COPS concurred that unobligated grant funds were identified by the OIG for this recommendation and that COPS has not taken action to deobligate the $783,186. COPS also stated that if a determination is made that the grant award is eligible for continued implementation, the grant award will be extended to ensure successful implementation. COPS further stated that if the grant award is ineligible for an extension, COPS plans to deobligate the remaining balance of the grant funds. We determined that COPS' proposed action will advance the resolution of the recommendation. As a result, we consider this recommendation resolved.

DeKalb County agreed that it did not use $783,186 of grant funds by the end of the grant period and explained how it plans to avoid this problem in the future.

This recommendation can be closed when we receive and review documentation that supports the grant extension or that COPS deobligated the grant funds.

3. **Ensure that the Police Department establishes procedures to verify the accuracy of data submitted for future DOJ grant applications.**

Resolved. COPS concurred that procedures should be developed by DeKalb County to ensure that data submitted for future DOJ grant applications are verified for accuracy. In its response, COPS stated it will work with the county to develop appropriate procedures for verifying data for future grant applications. COPS requested resolution for this recommendation.

DeKalb County stated that it agrees to and has already established procedures to verify the accuracy of data submitted for future grant applications. However, the county did not provide a copy of the procedures.

This recommendation can be closed when we receive documentation that shows DeKalb County established procedures to verify the accuracy of data submitted for future DOJ grant applications.

4. **Ensure the Police Department establishes procedures to maintain support for salary and fringe benefits charged to grants.**

Resolved. COPS concurred that procedures should be developed by DeKalb County to ensure that supporting documentation is maintained for salary and fringe benefits charged to grants. In its response, COPS

stated it will work with the grantee to develop appropriate procedures to ensure that allowable salary and fringe benefits are charged to grant awards. COPS requested resolution for this recommendation.

DeKalb County stated that it agrees to and has already established procedures to maintain and support salary and fringe benefits charged to grants. However, the county did not provide a copy of the procedures.

This recommendation can be closed when we receive documentation that DeKalb County established procedures to maintain support for salary and fringe benefits charged to the grants.

5. Ensure the Police Department establishes procedures to ensure allowable salary and fringe benefits are charged to grants.

Resolved. COPS concurred that procedures should be developed by the grantee for ensuring that allowable salary and fringe benefits are charged to grants. In its response, COPS stated that it will work with DeKalb County to develop appropriate procedures to ensure allowable salary and fringe benefits are charged to the grants. COPS requested resolution for this recommendation.

DeKalb County stated that it agrees to and has already established procedures to ensure only allowable salary and fringe benefits are charged to grants. However, the county did not provide a copy of the procedures.

This recommendation can be closed when we receive and review established procedures to ensure only allowable salary and fringe benefits are charged to the grants.

6. Remedy the $48,503 in unallowable vacation, sick, and adjustment hours charged to Grant Number 2009-RJ-WX-0037.

Resolved. In its response, COPS did not state whether it agreed with the recommendation. However, COPS concurred that questioned costs were identified by the OIG for this recommendation and that DeKalb County has not taken action to remedy the questioned costs. In its response, COPS stated that if DeKalb County has not remedied the questioned costs upon issuance of the final report, a Proposed Notice of Noncompliance will be sent to the county to provide additional supporting documentation to demonstrate compliance or repay the grant funds. We determined that COPS' proposed action will advance the resolution of the recommendation. As a result, we currently consider this recommendation resolved.

DeKalb County agreed that it must remedy the questioned costs.

This recommendation can be closed when the unallowable expenses for vacation, sick, and adjustment hours have been remedied.

7. **Ensure the Police Department adheres to the grant conditions by taking active steps to fill vacant positions.**

Resolved. COPS concurred that procedures should be developed by the grantee to ensure that active and timely steps are taken to fill vacant positions. In its response, COPS stated it will work with the grantee to develop appropriate procedures to ensure that grant conditions are adhered to by taking active and timely steps to fill vacant positions. COPS requested resolution for this recommendation.

DeKalb County stated that it agrees to and has already taken steps to adhere to grant conditions to fill vacant positions.

This recommendation can be closed when we receive and review established procedures that ensure DeKalb County adheres to grant conditions by taking active steps to fill vacant positions.

8. **Remedy $4,435 for unallowable salary and fringe benefits for Grant Number 2011-CS-WX-0010.**

Resolved. In its response, COPS did not state whether it agreed with the recommendation. However, COPS concurred that the OIG identified questioned costs for this recommendation and that DeKalb County has not taken action to remedy the questioned costs. In its response, COPS stated that if the county has not taken action upon issuance of the final report, COPS will send a Proposed Notice of Noncompliance to allow the county to provide additional supporting documentation that demonstrates compliance or repay the grant funds. We determined that COPS' proposed action will advance the resolution of the recommendation. As a result, we currently consider this recommendation resolved.

DeKalb County agreed that it must remedy the questioned costs.

This recommendation can be closed when the unallowable expenses for salary and fringe benefits have been remedied.

9. **Ensure the Police Department establishes controls for identifying budget deviations and notifying COPS of those deviations that may require the reassessment of the use of grant funds.**

Resolved. COPS concurred that control procedures should be developed by the grantee to ensure that budget deviations are identified

and that COPS is notified when a reassessment of the use of grant funds is needed. In its response, COPS stated that it will work with DeKalb County to develop appropriate control procedures for ensuring that budget deviations are identified and that it is informed of required reassessments of the use of grant funds. COPS requested resolution for this recommendation.

DeKalb County stated that it agrees that it needs to establish controls for identifying budget deviations and notifying COPS of those deviations that may require reassessment of the use of grant funds.

This recommendation can be closed when we receive and review established controls for identifying budget deviations and notifying COPS when budget deviations are identified and reassessments for the use of grant funds.

10. Require that the Police Department carefully monitor its use of grant funds awarded and request timely deobligation of unused grant funds.

Resolved. COPS concurred that procedures should be developed by the grantee to ensure that future implementation of grants are effectively monitored for the use of grant funds and timely deobligation of unused grant funds. In its response, COPS stated that it will work with the grantee to develop guidelines to ensure that grant funds are monitored closely and that DeKalb County takes appropriate steps to maintain awareness of the unused grant funds. COPS requested resolution for this recommendation.

DeKalb County stated that it agrees it needs to carefully monitor its use of grant funds awarded and request timely deobligation of unused grant funds.

This recommendation can be closed when we receive and review established guidelines that ensure the monitoring of the use of grant funds and timely requests for deobligation of unused grant funds.

11. Ensure that the Police Department adheres to the grant requirement for retaining the required number of grant-funded officers for a minimum of 12-months after the conclusion of the grant period.

Resolved. COPS concurred that procedures should be developed by the grantee for ensuring that the grant-funded officers are retained for a minimum of 12-months after the grant period ends. In its response, COPS stated that it will work with the grantee to develop guidelines to ensure that the required number of grant-funded officers is retained

after the grant period ends. COPS requested resolution for this recommendation.

DeKalb County stated that it agrees that it needs to implement new measures to adhere to the grant requirement for retaining the required number of grant-funded officers for a minimum of 12-months after the conclusion of the grant period.

This recommendation can be closed when we receive and review documentation that ensure DeKalb County adheres to the grant requirement for retaining the required number of grant-funded officers for a minimum of 12-months after the grant period ends.

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