



**OFFICE OF COMMUNITY ORIENTED POLICING SERVICES  
TECHNOLOGY PROGRAM GRANT  
AWARDED TO BONNEVILLE COUNTY  
IDAHO FALLS, IDAHO**

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

Audit Report Number GR-60-10-006  
June 2010

**OFFICE OF COMMUNITY ORIENTED POLICING  
SERVICES TECHNOLOGY PROGRAM GRANT  
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**EXECUTIVE SUMMARY**

The Office of the Inspector General, Audit Division, has completed an audit of the Office of Community Oriented Policing Services (COPS Office) Technology Program Grant No. 2007-CK-WX-0033 in the amount of \$2,998,875 awarded to Bonneville County, Idaho. The COPS Technology Grant Program is designed to assist state, local and tribal law enforcement agencies procure technology that enhances the ability to share information with regional, state and federal partners. Grants are intended to help facilitate the sharing of information across multiple jurisdictions, with the ultimate objective of increasing public safety. Specifically, the purpose of Grant No. 2007-CK-WX-0033 is to assist Bonneville County to build the infrastructure of a new digital radio communication system and provide its partner agencies with funding to purchase compatible mobile and portable radio equipment. Through this funding Bonneville County indicated that the inadequacies of the current communications system and lack of interoperability would be improved so that partner agencies could coordinate responses and share information that may save lives, solve crimes, and better serve the community.

The COPS Office was established as a result of the Violent Crime Control and Law Enforcement Act of 1994 to assist law enforcement agencies in enhancing public safety through the implementation of community policing strategies in jurisdictions of all sizes across the country. Community policing represents a shift from more traditional law enforcement in that it focuses on prevention of crime and the fear of crime on a local basis. Community policing puts law enforcement professionals on the streets and assigns them a beat so they can build mutually beneficial relationships with the people they serve.

Bonneville County is the fourth largest county in the State of Idaho; Idaho Falls is the county seat and the greatest population area. The Idaho Falls metropolitan area is comprised of Bonneville County and Jefferson County. With 1,868 square miles in Bonneville County and 1,095 square miles in Jefferson County there are many geographical challenges for interoperability – terrain varies from high mountain desert on the western side to the mountains and forest land on the east. First responders in the region include ten fire/emergency medical service departments, four major law enforcement agencies, two marshals, one organized volunteer search

and rescue, and the emergency management offices of both counties. According to the U.S. Census Bureau, the 2009 population of the Idaho Falls metropolitan area was estimated at 126,131.

The purpose of this audit was to determine whether reimbursements claimed for costs under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant, and to determine program performance and accomplishments. The objective of our audit was to review performance in the following areas: (1) internal control environment, (2) drawdowns, (3) grant expenditures, including personnel and indirect costs, (4) budget management and control, (5) matching, (6) property management, (7) program income, (8) financial status and progress reports, (9) grant requirements, (10) program performance and accomplishments, and (11) monitoring of subgrantees and contractors. We determined that personnel and indirect costs, program income, and monitoring of subgrantees were not applicable to this grant. As shown in Table 1, Bonneville County was awarded \$2,998,875 in federal funds to implement the grant program and was required to match \$999,625, which represents 25 percent of the total.

**TABLE 1: COPS TECHNOLOGY PROGRAM GRANT TO BONNEVILLE COUNTY**

GRANT AWARD	AWARD START DATE	AWARD END DATE	AWARD AMOUNT
2007-CK-WX-0033	09/01/07	08/31/10	\$2,998,875
Local Match			999,625
<b>Total:</b>			<b>\$3,998,500</b>

Source: Office of Community Oriented Policing Services (COPS Office)

We examined Bonneville County’s accounting records, financial and progress reports, and operating policies and procedures and did not find any significant exceptions. Our audit objectives, scope, and methodology are discussed in Appendix I.

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**INTRODUCTION**

The Office of the Inspector General, Audit Division, has completed an audit of the Office of Community Oriented Policing Services (COPS Office) Technology Program Grant No. 2007-CK-WX-0033 in the amount of \$2,998,875 awarded to Bonneville County, Idaho. The COPS Technology Grant Program is designed to assist state, local and tribal law enforcement agencies procure technology that enhances the ability to share information with regional, state and federal partners. Grants are intended to help facilitate the sharing of information across multiple jurisdictions, with the ultimate objective of increasing public safety. Specifically, the purpose of Grant No. 2007-CK-WX-0033 is to assist Bonneville County to build the infrastructure of a new digital radio communication system and provide its partner agencies with funding to purchase compatible mobile and portable radio equipment. Through this funding Bonneville County indicated that the inadequacies of the current communications system and lack of interoperability would be improved so that partner agencies could coordinate responses and share information that may save lives, solve crimes, and better serve the community.

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Source: COPS Office

## **Background**

The COPS Office was established as a result of the Violent Crime Control and Law Enforcement Act of 1994 to assist law enforcement agencies in enhancing public safety through the implementation of community policing strategies in jurisdictions of all sizes across the country. Community policing represents a shift from more traditional law enforcement in that it focuses on prevention of crime and the fear of crime on a local basis. Community policing puts law enforcement professionals on the streets and assigns them a beat so they can build mutually beneficial relationships with the people they serve.

Bonneville County is the fourth largest county in the State of Idaho; Idaho Falls is the county seat and the greatest population area. The Idaho Falls metropolitan area is comprised of Bonneville County and Jefferson County. With 1,868 square miles in Bonneville County and 1,095 square miles in Jefferson County there are many geographical challenges for interoperability – terrain varies from high mountain desert on the western side to the mountains and forest land on the east. First responders in the region include ten fire/emergency medical service departments, four major law enforcement agencies, two marshals, one organized volunteer search and rescue, and the emergency management offices of both counties. According to the U.S. Census Bureau, the 2009 population of the Idaho Falls metropolitan area was estimated at 126,131.

The COPS Office plans to continue to accomplish its mission by:

- Creating innovative programs that respond directly to the emerging needs of state, local, and tribal law enforcement, to shift law enforcement's focus to preventing, rather than reacting to, crime and disorder within their communities.

- Developing state-of-the-art training and technical assistance to enhance law enforcement officers' problem-solving and community interaction skills.
- Promoting collaboration between law enforcement and community members to develop innovative initiatives to prevent crime.
- Providing responsive, cost effective service delivery to grantees to ensure success in advancing community policing strategies within their communities.

### **Our Audit Approach**

We tested compliance with what we consider to be the most important conditions of the grant. Unless otherwise stated in our report, the criteria we audit against are contained in the *COPS 2007 Technology Program Grant Owner's Manual* and the grant award documents.

In conducting our audit, we performed sample testing in four areas: drawdowns, grant expenditures, matching, and asset management. In addition, we reviewed the timeliness and accuracy of Financial Status Reports (FSRs) and progress reports, evaluated performance to grant objectives, and reviewed the internal controls of the financial management system. The results of our audit are discussed in detail in the Findings and Recommendations section of the report. Our audit objectives, scope, and methodology are discussed in Appendix I.

## **FINDINGS AND RECOMMENDATIONS**

Our audit did not reveal any noncompliance with regard to COPS Office grant requirements. Specifically, we found that Bonneville County's internal control environment appears to be adequate to segregate duties, trace transactions, and limit access to systems. We also found that grant drawdowns and expenditures were properly supported, budget management and control appeared adequate, reports were accurate and submitted timely, and contractors were adequately monitored. Additionally, we found that property purchased with grant funds was labeled with identification numbers and logged on inventory lists. Although we found the project is behind schedule, Bonneville County officials stated they are monitoring the timeline and intend to request a time extension for the grant's end date.

### **Internal Control Environment**

We reviewed Bonneville County's financial management system, policies and procedures, and Single Audit Reports to assess the risk of noncompliance to laws, regulations, guidelines, and terms and conditions of the grant. We also interviewed individuals from several areas such as grant project management, accounts payable, and county oversight, and evaluated grant management practices to further assess risk.

#### *Single Audit*

Office of Management and Budget (OMB) Circular A-133 requires grantees to perform a Single Audit if federal expenditures exceed \$500,000 in a year. We determined Bonneville County was required to perform a Single Audit in 2008 and 2009, as the county's federal award expenditures exceeded \$500,000 in each fiscal year (FY). Bonneville County's FY is from October 1 through September 30.

Bonneville County's FY 2009 Single Audit was not completed at the time of our audit. As a result, we reviewed the FY 2008 Single Audit for findings related to Bonneville County's internal controls and compliance. Based on our review of the FY 2008 Single Audit, we identified two findings, including one material weakness; however, none of the findings were related to the COPS Technology Grant, any other Department of Justice (DOJ) grant, or the DOJ as a whole.



## Financial Management System

Bonneville County's financial management system is Computer Arts; Bonneville County officials explained the system was developed by the State of Idaho and is in use by most Idaho counties. Based on our review the financial management system, policies and procedures, and interviews with Bonneville County personnel, Bonneville County appears to use an adequate system of internal controls to ensure compliance with applicable requirements of the COPS Office Technology Program. The financial management system provides for segregation of duties, transaction traceability, system security, and limited access.

### Drawdowns

According to the *COPS 2007 Technology Program Grant Owner's Manual*, grant recipients should request funds based upon immediate disbursement needs to ensure that federal cash on hand is the minimum needed for disbursements or reimbursements to be made immediately or within 10 days. Bonneville County officials stated that drawdowns were based on actual expenditures in the accounting records. We reviewed Bonneville County's accounting records and determined drawdowns were requested based on actual expenditures. We also compared expenditure amounts to drawdowns and found that drawdown amounts matched expenditures, as shown in Table 2. We did not identify any excess drawdowns.

**TABLE 2. DRAWDOWNS VERSUS ACCOUNTING RECORDS<sup>1</sup>**

DATE OF DRAWDOWN PER OJP	AMOUNT DRAWN PER OJP	GRANT EXPENDITURES PER ACCOUNTING RECORDS FOR DRAWDOWN PERIOD	CUMULATIVE DRAWDOWNS PER OJP	CUMULATIVE EXPENDITURES PER ACCOUNTING RECORDS
07/15/08	\$792,524	\$1,021,259	\$792,524	\$1,021,259
11/03/08	349,406	360,127	1,141,931	1,381,386
12/23/08	313,662	349,988	1,455,593	1,731,374
07/09/09	193,665	260,232	1,649,258	1,991,606

Source: Office of Justice Programs (OJP) and Bonneville County accounting records

<sup>1</sup> Throughout this report, differences in the total amounts are due to rounding.

## **Transaction Testing**

We reviewed Bonneville County's general ledger for Grant No. 2007-CK-WX-0033, and found there were a total of 22 transactions: 13 for purchase and installation of radio equipment, and 9 related to travel for COPS grant training. Four transactions were expenditures of grant funds and 18 were paid by Bonneville County as local match. We sampled 100 percent of the grant funded transactions and found no discrepancies.

## **Budget Management and Control**

As stated previously, Bonneville County was awarded federal funding totaling \$2,998,875, with a required local match of \$999,625. According to the *COPS 2007 Technology Program Grant Owner's Manual*, movement of dollars between approved budget categories is allowed up to 10 percent of the total award amount as last approved by the COPS Office, provided there is no change in project scope. As shown in Table 3, Bonneville County's original approved budget allowed for expenditures in the Equipment/Technology, Other Costs, and Travel/Training categories. On August 11, 2008, COPS Office officials approved a reallocation of \$7,252 from the grant's Travel/Training budget category to Equipment/Technology. Since the adjustment was well within the allowances of the *2007 Technology Program Grant Owner's Manual* and approved by the COPS Office, we concluded there were no discrepancies in the control and management of the approved budget.

**TABLE 3. BUDGET MANAGEMENT AND CONTROL**

<b>COST CATEGORY</b>	<b>ORIGINAL GRANT BUDGET</b>	<b>APPROVED ADJUSTMENT AMOUNT</b>	<b>MODIFIED GRANT BUDGET</b>	<b>ACTUAL EXPENDITURES</b>
Personnel	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	12,000	-7,252	4,748	611
Equipment	3,407,000	7,252	3,414,252	2,005,265
Supplies	-	-	-	-
Construction	-	-	-	-
Contract/Consultant	-	-	-	-
Other (Installation/Engineering/Licensing)	579,500	-	579,500	-
<i>TOTAL DIRECT COSTS</i>	<i>3,998,500</i>	<i>-</i>	<i>3,998,500</i>	<i>-</i>
Indirect Costs	-	-	-	-
<b>TOTAL PROJECT COSTS</b>	<b>3,998,500</b>	<b>-</b>	<b>3,998,500</b>	<b>2,005,876</b>
<b>FEDERAL FUNDS</b>	<b>2,998,875</b>	<b>-</b>	<b>2,998,875</b>	<b>1,649,258</b>
<b>LOCAL MATCH</b>	<b>\$999,625</b>	<b>-</b>	<b>\$999,625</b>	<b>\$356,618</b>

Source: COPS Office and Bonneville County accounting records

### Matching Costs

As shown in Table 3, under Grant No. 2007-CK-WX-0033, Bonneville County was required to provide \$999,625 in local matching funds, which represents 25 percent of the total project budget. At the time of our audit, project expenditures were \$2,005,876 and the match expenditure was \$356,618, which represented 17.8 percent of total expenditures. Bonneville County officials stated they were monitoring the match funds provided and would ensure the local match requirement was met fully by the end of the grant period.<sup>2</sup> We reviewed all 18 matching transactions for allowability and supporting documentation and found no discrepancies.

### Accountable Property

OMB Circular A-133 requires grantees to implement controls to ensure property and equipment purchased with federal funds are properly

<sup>2</sup> According to the *2007 Technology Program Grant Owner's Manual*, matching contributions may be applied at any time during the life of the grant, provided that the full matching share is obligated by the end of the grant period.

safeguarded against loss from unauthorized use or disposition. As described in the Budget Management and Control section of this report and illustrated in Table 3, Bonneville County budgeted \$3,414,252 for equipment and expended \$2,005,265 at the time of our audit. We received Bonneville County's records for accountable equipment and selected a judgmental sample of equipment items in order to verify that the items were shown as federally funded, physically confirm the items based upon identification numbers on records, and confirm they were being used as shown in the grant award documentation. We identified no discrepancies during this review.

## Reports

According to the *COPS 2007 Technology Program Grant Owner's Manual*, award recipients are required to submit both financial and program progress reports. These reports describe the status of the funds and the project, compare actual accomplishments to the objectives, and report other pertinent information. We reviewed FSRs and annual Progress Reports, and found the FSRs and Progress Reports were timely and accurate.

### *Financial Status Reports*

The *COPS 2007 Technology Program Grant Owner's Manual* requires grantees to submit FSRs no later than 45 days after the end of each quarter. We reviewed the four most recently submitted FSRs and found all four were submitted timely, as shown in Table 4.

**TABLE 4. FINANCIAL STATUS REPORT HISTORY**

REPORT PERIOD FROM - TO DATES	FSR DUE DATE	DATE SUBMITTED	DAYS LATE
01/01/09 - 03/31/09	05/14/09	04/01/09	0
04/01/09 - 06/30/09	08/14/09	07/01/09	0
07/01/09 - 09/30/09	11/14/09	10/05/09	0
10/01/09 - 12/31/09	02/14/10	01/04/10	0

Source: COPS Office and Bonneville County accounting records

We also reviewed the four most recently submitted FSRs for accuracy and found that the reports accurately reflected grant funded expenditures, as shown in Table 5.

**TABLE 5. FINANCIAL STATUS REPORT ACCURACY**

REPORT PERIOD FROM - TO DATES	EXPENDITURES PER FSR	EXPENDITURES PER ACCOUNTING RECORDS	DIFFERENCE BETWEEN FSRS & ACCOUNTING RECORDS
01/01/09 - 03/31/09	\$24,534	\$24,534	\$0
04/01/09 - 06/30/09	0	0	0
07/01/09 - 09/30/09	193,665	193,665	0
10/01/09 - 12/31/09	14,270	14,270	0

Source: COPS Office and Bonneville County accounting records

### *Program Progress Reports*

According to the *COPS 2007 Technology Program Grant Owner's Manual*, progress reports are due annually on notification to the grantee by the COPS Office. The COPS Office sent Program Progress Report notifications to Bonneville County for 2008 and 2009. The progress reports we reviewed were submitted timely, as shown in Table 6.

The reports we reviewed appeared to be acceptable in form and content; reports were completed in a survey format rating a series of program performance statements on a scale of 1 to 10. The reports we reviewed were completed fully and appeared relevant to performance of the grant funded program.

**TABLE 6. PROGRESS REPORT HISTORY**

REPORT PERIOD FROM - TO DATES	DUE DATE	DATE SUBMITTED	DAYS LATE
01/01/08 - 12/31/08	02/30/09	01/26/09	0
01/01/09 - 12/31/09	01/30/10	01/25/10	0

Source: COPS Office

### **Compliance with Grant Requirements**

We reviewed the grant requirements and special conditions and determined there were four key requirements: (1) any vendor or contractor who participated in drafting the grant application may not receive federal funding for any procurement under this award; (2) mandatory technical assistance training and technical assistance site visit; (3) technology should be compatible with Global Justice XML Data Model/National Information Exchange Model and Project 25 standards; and (4) sole source purchasing must be pre-approved for non-competitive procurements in excess of

\$100,000. We found that all grant requirements and special conditions had been met by Bonneville County.

## **Program Performance and Accomplishments**

According to the award documentation, the goal of Bonneville County and associated agencies in this grant funded project is to integrate communications for first responders in order to effectively respond to major incidents and increase cooperation. The award documentation states objectives to be achieved from the implementation of an interoperable communication system:

- Implement the Bonneville County Project 25 Digital Radio Plan
- Enhance personal safety for the first responder
- Continue to foster partnerships across state and local jurisdictions
- Enhance public safety
- Enhance operational capabilities
- Educate policy-maker, at all levels of the government, in order to gain strong support and adequate funding into the future
- Provide a cost effective and flexible means of developing an infrastructure to advance interoperable communications throughout the state through the Idaho Cooperative Agencies Wireless Integrated Network (I-C-A-WIN)

Bonneville County utilized a project schedule with delivery and installation milestones to monitor progress, and vendor payments were made based upon those milestones. Once all current equipment is delivered and installed, Bonneville County officials will measure performance data by mapping radio signals throughout the region. Two remaining radio transmitter locations will then be determined, based upon the signal mapping.

According to Bonneville County officials, the project is slightly behind schedule due to a change in the milestone for fire department interoperability. After the start date for the COPS grant, a local fire department received a grant that had a one year completion timeline, so fire-related communications provided under the COPS grant were accelerated to provide a functional 700 MHz communications system for fire

department interoperability. This acceleration delayed mobile radio and portable radio purchases under the grant. Bonneville County officials stated they are watching the timeline and intend to request a time extension from COPS for Grant No. 2007-CK-WX-0033.

### **Monitoring Contractors**

We determined that Bonneville County has one contractor for this grant, a vendor that provides all equipment and installation services under a communication system purchase agreement. While the *COPS 2007 Technology Program Grant Owner's Manual* and grant award documents do not require specific vendor monitoring procedures, OMB Circular A-133 requires grant recipients to ensure that vendor procurement, receipt, and payment for goods and services comply with laws, regulations, and the provisions of contracts or grant agreements. Through interviews with Bonneville County officials and review of documentation, we determined that Bonneville County appears to satisfactorily monitor the vendor's procurement, receipt, and payment processes under the purchase agreement, as well as inventory monitoring as noted in the Accountable Property section of this report.

**OBJECTIVES, SCOPE, AND METHODOLOGY**

The purpose of this audit was to determine whether reimbursements claimed for costs under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant, and to determine program performance and accomplishments. The objective of our audit was to review performance in the following areas: (1) internal control environment, (2) drawdowns, (3) grant expenditures, including personnel and indirect costs, (4) budget management and control, (5) matching, (6) property management, (7) program income, (8) financial status and progress reports, (9) grant requirements, (10) program performance and accomplishments, and (11) monitoring of subgrantees and contractors. We determined that personnel and fringe costs, supplies costs, consultant/contractual costs, indirect costs, program income, and subgrantees were not applicable to this grant.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our audit concentrated on, but was not limited to, the award of the grant on September 1, 2007, through the entrance conference on February 22, 2010. This was an audit of the Office of Community Oriented Policing Services (COPS Office) Technology Program Grant No. 2007-CK-WX-0033 in the amount of \$2,998,875 awarded by the COPS Office to Bonneville County, Idaho. Bonneville County made four drawdowns totaling \$1,649,258.

We tested compliance with what we consider to be the most important conditions of the grant. Unless otherwise stated in our report, the criteria we audit against are contained in the *COPS 2007 Technology Program Grant Owner's Manual* and the grant award documents.

In conducting our audit, we performed sample testing in four areas, which were drawdowns, grant expenditures, matching costs, and property management. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed, such as dollar amounts or expenditure category. We identified samples of 4 drawdowns, 4 grant expenditures, 18 matching expenditures, and 23 items of accountable property. This non-statistical sample design does not



allow projection of the test results to the universes from which the samples were selected.

In addition, we reviewed the timeliness and accuracy of FSRs and Progress Reports, evaluated performance to grant objectives, and evaluated the grantee's monitoring of the contractor; however, we did not test the reliability of the financial management system as a whole.



**U.S. Department of Justice**

*Office of Community Oriented Policing Services (COPS)*

*COPS Audit Liaison Division  
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202-353-9706 (Telephone)  
202-616-4428 (Facsimile)*

**MEMORANDUM**

*Via Facsimile and U.S. Mail*

To: David M. Sheeren  
Regional Audit Manager  
Denver Regional Audit Office

From: Lashon M. Hilliard  
Management Analyst  
COPS Audit Liaison Division

Date: June 17, 2010

Subject: Response to Draft Audit Report for COPS Technology Grant Number  
#2007CKWX0333 to the Bonneville County Sheriff's Office, Bonneville County,  
Idaho, ORI ID01000

This memorandum is in response to your draft audit report, dated May 7, 2010, for the Bonneville County Sheriff's Office, Bonneville, ID. Based on the OIG's draft audit report, the report identified no audit findings, and therefore, *at the time of the audit (emphasis added)*, the Bonneville County Sheriff's Office appears to be implementing the above referenced grant under COPS terms and conditions and COPS issues this response for the record.

The COPS Office 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) 514-6563.

cc: David M. Sheeren (*copy provided electronically*)  
Regional Audit Manager  
Office of the Inspector General  
Denver Regional Audit Office

Richard P. Theis (*copy provided electronically*)  
Director, Audit Liaison Office  
Justice Management Division

David M. Sheeren, Regional Audit Manager, Denver Regional Audit Office

June 17, 2010

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Cynthia A. Bowie (*copy provided electronically*)

Assistant Director

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Audit File Copy

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