



**OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
TECHNOLOGY PROGRAM GRANT
AWARDED TO
THE SAN ANTONIO POLICE DEPARTMENT
SAN ANTONIO, TEXAS**

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

Audit Report Number GR-80-10-003
May 2010

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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) Technology Program Grant Number 2007-CK-WX-0055 in the amount of \$6,000,000 awarded to the city of San Antonio Police Department (SAPD). The award requires grantees to provide a 25 percent cash match.¹ The purpose of the grant program is to support the development of integrated voice and data communication networks among emergency response agencies within the region served by the grant recipients. Grants will pay for equipment, enhancements to voice and data network infrastructures, and project management expenses.

Since 1995, COPS has awarded more than \$405 million to support the development of voice and data sharing communication networks. COPS offers grantees ongoing technical assistance resources throughout the development and implementation phases of their projects. COPS is responsible for advancing community policing nationwide and supporting state, local, and tribal law enforcement agencies.

The city of San Antonio, which is in Bexar County, has a population of over 1.3 million and is the seventh largest city in the United States. San Antonio receives over 1.5 million 9-1-1 calls annually. The largest public safety agencies in the area include the San Antonio Police and Fire Departments and the Bexar County Sheriff's Office.

The purposes of this audit were to determine whether reimbursements claimed for costs under the grant were supported and allowable in accordance with applicable laws, regulations, guidelines, 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

¹ An additional \$13 million has been identified locally, including \$2 million in matching funds. The total cost of the entire project is estimated at \$19 million.

management and control; (5) matching funds; (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 indirect costs, program income, and subgrantees were not applicable to this grant.

As shown in Exhibit 1, the SAPD was awarded a total of \$6,000,000 to implement the grant program.

EXHIBIT 1. COPS TECHNOLOGY PROGRAM GRANT TO THE SAPD

GRANT AWARD	AWARD START DATE	AWARD END DATE	AWARD AMOUNT
2007-CK-WX-0055	09/01/07	08/31/10	\$6,000,000

Source: Office of Community Oriented Policing Services

We examined the SAPD’s accounting records, required grant reports, and operating policies and procedures. As a result of the audit, we found the following:

- Requisitions and approvals for purchasing technology equipment were conducted by the same employee.
- Expenses were misclassified among budget categories.
- A Senior Management Analyst hired with grant funds was not functioning within the approved budget description. On March 11, 2010, the COPS Office accepted the SAPD’s modification to the job description cited in the original budget; therefore, we consider this issue to be closed.
- Required Categorical Progress Reports were not submitted in a timely manner.
- SAPD will not satisfactorily achieve its goals by the end of the award period, August 31, 2010.

These items are discussed in detail in the Findings and Recommendations section of the report. Our audit objectives, scope, and methodology are discussed in Appendix I.