

**COMMUNITY ORIENTED POLICING SERVICES GRANTS
TO THE ASSINIBOINE AND SIOUX TRIBES
DEPARTMENT OF PUBLIC SAFETY
POPLAR, MONTANA**

U.S. Department of Justice
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Audit Division

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EXECUTIVE SUMMARY

The Office of the Inspector General, Audit Division, has completed an audit of the grants awarded by the U.S. Department of Justice (DOJ), Office of Community Oriented Policing Services (COPS), to the Assiniboine and Sioux Tribes, Department of Public Safety (DPS). The purpose of the grants is to enhance community policing. Between September 1999, and September 2003, the DPS was awarded eight grants totaling \$5,960,821 to renew or hire 44 new police officers; provide training and equipment for new and existing officers; and upgrade its management information system.

We reviewed the DPS's compliance with six essential grant conditions that include budgeting for local officer positions, hiring of officers, local match requirements, reimbursement requests, retention of officer positions, and community policing. We found weaknesses in two of these areas: reimbursement requests and retention of officer positions. As a result of the deficiencies shown below, we question \$2,799,475 in grant funds received and identified \$79,840 in funds to better use.¹ Specifically, we found:

- \$453,474 paid for salaries and fringe benefits from a grant that did not have all officer positions filled for the required award period,
- \$908,595 paid for unsupported and unallowable salaries and fringe benefits,
- \$16,332 paid for an officer position that was filled by a non-COPS officer,
- \$860,482 paid for equipment and services that were not supported or approved in the Financial Clearance Memorandum,

¹ The Inspector General Act of 1978, as amended, contains our reporting requirements for questioned costs. However, not all findings are dollar-related. See Appendix II for a breakdown of our dollar-related findings and the definition of questioned costs.

- \$560,592 in questioned costs resulting from the retention requirement not met,
- \$79,840 in Funds to Better Use resulting from fringe benefits that were approved in the Financial Clearance Memorandum and not paid, and officers not retained as required.

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

TABLE OF CONTENTS

	Page
INTRODUCTION	1
The Crime Act	1
The Community Oriented Policing Services Program.....	1
The Assiniboine and Sioux Tribes	2
Our Audit Approach.....	3
FINDINGS AND RECOMMENDATIONS	4
Budgeting for Officers.....	4
Hiring of Officers.....	5
Source of Local Matching Funds	7
Reimbursement Requests.....	8
Retention of Officer Positions.....	11
Community Policing Activities	13
Conclusion.....	15
Recommendations	15
APPENDIX I – OBJECTIVES, SCOPE AND METHODOLOGY	18
APPENDIX II - SCHEDULE OF DOLLAR-RELATED FINDINGS	22
APPENDIX III - UNSUPPORTED EXPENDITURES.....	26
APPENDIX IV – UNALLOWABLE EXPENDITURES	28
APPENDIX V – UNALLOWABLE PERSONNEL SALARIES.....	29

APPENDIX VI - GRANTEE'S RESPONSE TO THE DRAFT REPORT	32
APPENDIX VII – COPS RESPONSE TO THE DRAFT REPORT	38
APPENDIX VIII – ANALYSIS AND SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT	47

INTRODUCTION

The Crime Act

The Violent Crime Control and Law Enforcement Act of 1994 (Crime Act) authorized \$8.8 billion for the hiring and redeployment of 100,000 additional officers. The goal of the Crime Act is to increase the number of officers on the nation's streets by providing police agencies throughout the country with grants to hire and redeploy police officers.² A central element of the Crime Act is community policing, which encourages the strengthening of police-citizen cooperation as a means to control crime, maintain order, and improve the quality of life.

The Tribal Resources Grant Program (TRGP) was developed by the Community Oriented Policing Services (COPS) Office to meet law enforcement needs in Native American communities. This program is open to all federally recognized tribes that are eligible for funding and services from the Bureau of Indian Affairs. The TRGP is designed to fund the hiring of sworn police officers for tribal police departments and provide training and equipment for new and existing sworn officers. For fiscal year 2006, approximately \$15 million will be available through the COPS TRGP. Since 1999, the COPS Office has received over \$280 million to improve public safety in Native American communities.

The Community Oriented Policing Services Program

Two separate components within the Department of Justice have been tasked with implementing and managing the program to fund the hiring and redeployment of additional police officers – the COPS Office and the Office of Justice Programs (OJP). The COPS Office was created to carry out the goal of the Crime Act and has primary responsibility for the program, such as developing grant requirements, selecting recipients, determining award amounts, and monitoring grant recipients to ensure compliance with grant requirements. The responsibilities of OJP are more limited in nature and generally include reviewing and processing grantee reimbursement requests.

² Hiring grants are generally for 3 years. For additional background on the COPS program, the types of grants available, and the Department of Justice oversight responsibilities, see Appendix II.

The Assiniboine and Sioux Tribes

The Assiniboine and Sioux Tribes are in the northeast corner of Montana, on the north side of the Missouri River. The reservation is 110 miles long and 40 miles wide, encompassing 2,093,310 acres (approximately 3200 square miles). Of this, approximately 378,000 acres are tribally owned and 548,000 acres are individually allotted Indian lands. There are an estimated 10,000 enrolled tribal members, of whom approximately 6,000 reside on or near the Reservation. The approved general fund budget for 2006 was \$10.7 million, of that, \$3 million was proposed for the Department of Public Safety. In its grant applications, the DPS listed among its major public safety issues violent crimes against persons, property crimes, domestic violence, and child abuse. The most serious law enforcement needs included the hiring of new officers, officer uniforms and equipment, basic/academy training, and the acquisition of new police vehicles.

As shown below, the COPS awarded the DPS eight grants totaling \$5,960,821 to renew or hire 44 new police officers, and provide training and equipment for new and existing officers.

GRANTS TO THE ASSINIBOINE AND SIOUX TRIBES DEPARTMENT OF PUBLIC SAFETY

Grant Program	Award Start Date	Award End Date	Number of Officers	Award Amount	Grant Number
TRGP Equipment	09/01/99	12/31/05	n/a	\$ 508,259	1999-HE-WX-0028
TRGP Hiring	09/01/99	07/31/05	20	\$ 1,784,120	1999-HH-WX-0028
TRGP Equipment/Training	08/01/00	07/31/05	n/a	\$ 659,861	2000-HE-WX-0042
TRGP Hiring	08/01/00	07/31/06	7	\$ 596,302	2000-HH-WX-0020
Mental Health and Community Safety Initiative - Hiring	09/01/01	08/31/04	2	\$ 202,492	2001-HM-WX-0008
TRGP Equipment/Training	08/01/02	12/31/05	n/a	\$ 949,047	2002-HE-WX-0049

Tribal Hiring Renewal	09/01/03	08/31/06	15	\$ 1,060,740	2003-HR- WX-0002
Tribal Court	09/01/03	08/31/06	n/a	\$ 200,000	2003-HE- WX-0077
Total			44	\$ 5,960,821	

Source: Office of Community Oriented Policing Services.

Our Audit Approach

We test compliance with what we consider to be the most relevant conditions of the grants. Unless otherwise stated in our report, the criteria we audit against is contained in the appropriate COPS grant owner's manuals, copies of which are provided to each locality upon acceptance of a grant.³ We tested the DPS's:

- **Budgeting for officers** to determine whether the grantee planned to maintain the number of locally funded officer positions it had before receiving a COPS grant.
- **Hiring of officers** to determine whether the number of officers on board actually increased the police force by the number of positions funded by the grants.
- **Source of local matching funds** to determine whether the source of matching funds was from local monies not previously budgeted for law enforcement.
- **Reimbursement requests** to determine whether requests for reimbursement contained only allowable costs.
- **Retention of officer positions** to determine the likelihood that the COPS-funded officer positions will be retained after the grants' conclusion. For grants that have ended, we determine if grant-funded positions have been retained.
- **Community policing activities** to determine whether the types of activities stated in its grant applications were performed.

³ We also use the COPS Office's *Grant Monitoring Standards and Guidelines for Hiring and Redeployment* as criteria, where appropriate.

FINDINGS AND RECOMMENDATIONS

COMPLIANCE WITH ESSENTIAL GRANT REQUIREMENTS

The DPS failed to comply with two of the six grant requirements we tested. We found weaknesses in the DPS's reimbursement requests and retention efforts. As a result, we are reporting \$2,799,475 in questioned costs and \$79,840 in funds to better use.

Budgeting for Officers

The Crime Act states that federal funds under the COPS program are not to be used to supplant existing local or state funds. Simply defined, supplanting is the use of federal funds to replace local funds. COPS guidelines require that grant funds be used to increase resources beyond those that have been committed locally for law enforcement purposes. In our judgment, supplanting is indicated when a grantee budgets for decreases in local law enforcement spending either in anticipation of or during COPS funding. In general, absent a demonstrated justification unrelated to the COPS grant, the grants will be expected to increase the entity's force level above the number of funded (filled and vacant) sworn officers existing on February 1, 1999 (i.e. the "baseline level").⁴ If a grantee uses federal funds to replace local funds, additional police officers are not added to the nation's streets. Instead, federal funds are used to pay the salaries and fringe benefits of existing police officer positions.

To test the DPS's budgetary commitment to local law enforcement, we determined whether the DPS planned to maintain the number of locally funded officer positions it had before receiving a COPS grant. We reviewed official local budgets to identify the dollars funded for total local law enforcement and the dollars funded for total law enforcement salaries and fringe benefit budgets.

⁴ According to COPS' *Grant Monitoring Standards and Guidelines for Hiring and Redeployment*, the "baseline level" is the funding and the number of positions for sworn officers as of each grant's threshold review date as set by the COPS Office. For example, since the earliest COPS grant included in our audit was a 1999 TRGP Hiring Grant, the baseline date is February 1, 1999. If the baseline funding increases during the grant period, the highest documented level of funding or positions for sworn officers becomes the "new baseline level."

**ASSINIBOINE AND SIOUX TRIBE
LAW ENFORCEMENT BUDGET**

Fiscal Year⁵	199 9	200 0	200 1	200 2	200 3	200 4	200 5	200 6
Local Law Enforcement Budget ⁶	\$1.1	\$1.0	\$1.0	\$1.2	\$1.2	\$1.3	\$1.2	\$1.3
Local Law Enforcement Salaries and Fringe Benefits Budget	\$0.8	\$0.6	\$0.6	\$0.6	\$0.7	\$0.8	\$0.7	\$0.8
Number of Officers:								
COPS Officers Authorized	20	27	29	29	44	44	44	44

Source: The DPS budgets and grant award documents.

Our testing indicates that the total funds budgeted for local law enforcement and for salaries and fringe benefits decreased in 2000 and again in 2005 from the previous year's amount. The Legal Division of the COPS Office determined in March 2003 that the decrease in funding for 2000 was the result of fiscal distress and that grant conditions were met. For 2005, the decrease did not impact the number of locally-funded officers as the number of officers funded increased by one position for 2005 and an additional 2 positions for 2006. Overall, the number of locally-funded positions increased from 15 in 2000, to 18 in 2006.

Hiring of Officers

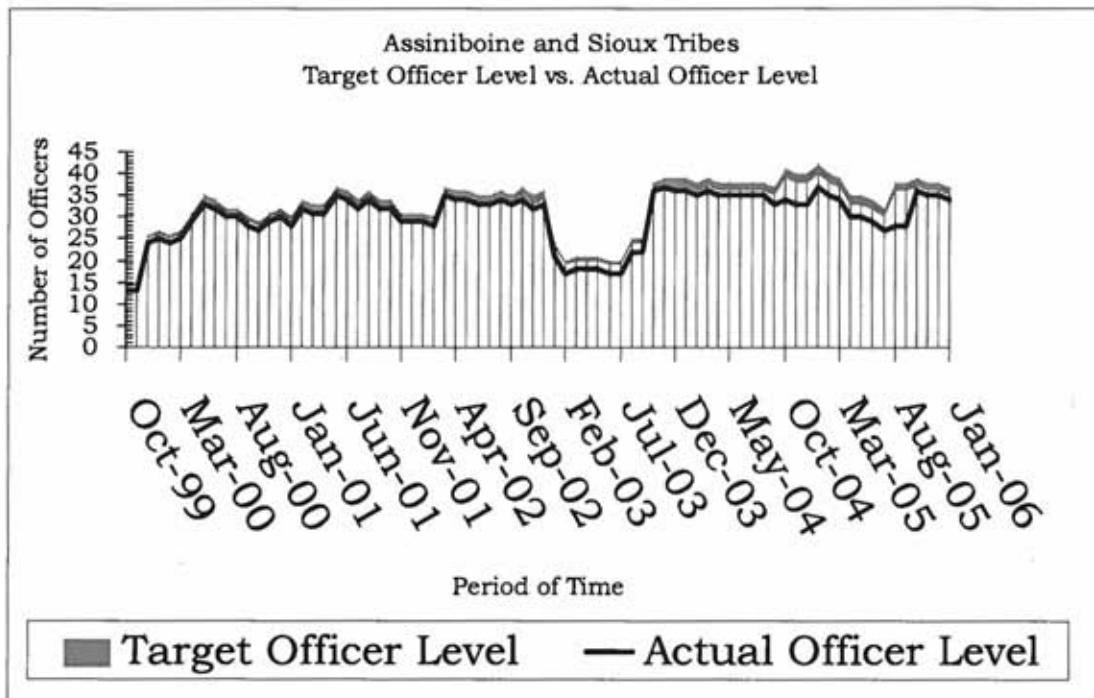
A key element of the Crime Act is to provide funding for increasing the total number of police officers nation-wide by 100,000. To that end, COPS guidelines require that the grantee continue to hire as many new, locally-funded officers as they would have without grant funding, and that grantees take positive, timely steps to fill any vacancies created on or after the grant award. Failure to hire the required number of officers is a potential indicator of supplanting. Guidance from COPS states that COPS grant funds must not be used to replace funds that eligible agencies otherwise would have been devoted to future officer hiring. In other words, any hiring under the

⁵ The DPS's fiscal year ends September 30.

⁶ The budgets shown exclude COPS grant funds. Amounts shown are in \$ millions.

COPS program must be in addition to, and not in lieu of, previous hiring plans.

We assessed the DPS's on-board officer strength to determine if it increased its sworn officer strength by the number of officers funded with the COPS grants. As illustrated in the following graph, we compared the total number of officers the DPS should maintain as a result of the COPS grants (i.e. target officer level) to its total number of actual officers on a yearly basis.⁷ Barring unusual circumstances, the grantee should be within the target level. If the number of "actual officers" falls below the "target level" for an extended period, we determine the cause and make a determination as to whether, in our judgment, supplanting has occurred.



Source: The DPS personnel and payroll records

Our analysis shows that the DPS was not within the target band for 48 of the 76 months reviewed. During the grant-funding period the DPS was 1 to 8 positions below its target level for the 48 months. DPS officials stated that it was difficult to obtain and keep qualified

⁷ The details of our testing for hiring are contained in Appendix I. The graph and our resulting analysis are for hiring grants only. Because the grantee did not provide us a monthly on-board officer total, we are using the number of locally-funded officers approved in the annual budgets and extending that number for the entire fiscal year as the number of officers on-board.

applicants. Reasons given included the failure of applicants to complete the initial background investigation due to criminal histories, the standards set for hiring, the inability to pass the written or physical fitness requirements, accepting higher paying jobs with local and state governments, and failure to complete the police academy. Additionally, officials stated that many of the applicants that did become officers were later dismissed due to committing violations. This was confirmed by our review of personnel records. In our judgment, the DPS is not in violation of the nonsupplanting requirement. Our conclusion is based on the shortage of applicants who can successfully meet the requirements for law enforcement positions and their ability to maintain the required standards once they are in the position.

Source of Local Matching Funds

Absent a waiver for severe financial distress, grants awarded from the TRGP will generally fund up to 75 percent of the total project costs, including approved salary and benefits of entry-level police officers (up to a maximum of \$75,000 per officer over 3 years), basic and specialized law enforcement training and equipment, technology, and vehicles. The COPS Office's nonsupplanting guidelines require that the remaining funds come from local sources not previously budgeted for law enforcement. The COPS Office's financial and local match guidelines require grantees to establish and maintain accounting systems and financial records to accurately account for funds awarded and disbursed. These records need to include both federal funds and all matching funds and should clearly show the source of the match, the amount of the match, and when the match was contributed. Failure to provide the necessary matching funds from sources not previously budgeted for law enforcement or from equitable sharing proceeds⁸ can be an indicator of supplanting.

Our audit did not require an analysis of the source of local matching funds for any of the grants audited as the DPS received a 100 percent waiver of the local match for all grants.

⁸ Equitable sharing funds are local proceeds from asset forfeiture investigations and prosecutions.

Reimbursement Requests

Grantees are only allowed reimbursement for those costs that are reasonable in nature and permissible under the specific guidance of the grant. For example, COPS guidelines state that grantees are eligible for reimbursement of costs associated with specialized law enforcement training; basic equipment, such as uniforms and weapons; and technology, such as computer hardware and software approved in the financial clearance memorandum. To determine whether the grantee's reimbursement requests complied with grant terms, we compared the grantee's salaries, fringe benefits and other items approved in the Financial Clearance Memorandum and Budget Worksheets, with costs the grantee claimed in its reimbursement requests. To determine the amounts and budget categories actually charged to the grants we reviewed the Organizational Income Statements for each grant. Additionally, at the Tribe's Personnel Office we reviewed Personnel/Payroll Add or Change Forms and Request for Action forms for all the officers' names provided to us by the DPS and Personnel Officer that were paid from the four hiring grants. From these documents we determined the hourly rate paid to the officers and the period they were employed by the grants. When grantees misstate costs in their reimbursement requests, the risk that taxpayer funds will be misspent increases and additional grantees may be deprived of grant funds, thereby resulting in less benefit to the public.

TRGP Hiring Grant No. 1999-HH-WX-0028: The DPS was reimbursed \$1,784,120 for this grant, which is 100 percent of the award amount. Of this amount, we are questioning \$1,165,229 for unallowable costs charged to the grant as follows:

- \$482,152 in unsupported salaries. Our reconciliation of the salaries paid to the list of officers provided to us by the DPS and Personnel Office, as shown by Personnel/Payroll Add or Change Forms, did not agree with the total salaries paid as shown by the Organizational Income Statement. The Organizational Income Statement showed \$1,402,885 charged to the salary account code (3020) for 2000 through 2005. However, using the hourly rate and the length of employment under the grant as shown by the above personnel files that were provided to us, we could only support salary costs totaling \$920,733 when reconciled to the

Financial Clearance Memorandum, resulting in unsupported costs of \$482,152.

- \$16,332 in unallowable salary to an individual that was not a sworn law enforcement officer,
- \$200,400 in unallowable fringe benefits (vacation, \$80,400; worker's comp \$120,000) that were approved in the Financial Clearance Memorandum but not charged to the grant,
- \$9,128 in unallowable fringe benefits (State Unemployment Tax) that exceeded the amounts approved in the Financial Clearance Memorandum,
- \$3,743 in unallowable fringe benefits (federal unemployment tax) that were not approved in the Financial Clearance Memorandum, and,
- \$453,474 in unallowable salaries and fringe benefits due to officers not employed by the grant for 183 of the required 720 months of the award period. (*award amount of \$1,784,120 divided by the 720 total months awarded [20 officers x 36 months] less the 537 months that officers were employed = \$2,478 x 183*)

TRGP Equipment Grant No. 1999-HE-WX-0028. At the time of our audit, the DPS had received reimbursements totaling \$465,990 of the \$508,259 award amount. We selected 25 transactions valued at \$62,250 to determine whether the expenditures were allowable, supported and in compliance with the terms and conditions of the grant. Of this amount, we are questioning \$25,143 for unsupported expenditures. In addition, there was \$396 in unallowable operational assist costs that we are not questioning due to the minimal amount in question. The details of these questioned transactions are shown in Appendix III and IV.

TRGP Equipment/Training Grant No. 2000-HE-WX-0042. At the time of our audit, the DPS had received reimbursements totaling \$624,900 of the \$659,861 award amount. We selected 25 transactions totaling \$594,170 to determine whether the expenditures were allowable, supported and in compliance with the terms and conditions of the grant. Of this amount, we are questioning \$301,789 for unsupported expenditures, which includes \$290,525 for incomplete property records identifying the vehicles that were purchased, and

\$11,264 for travel, clothing and equipment. Our review of the property records disclosed that they did not show the source of the funds for the purchase, the cost of the vehicle, or the date of the purchase as required by the OJP Financial Guide, Part III, Chapter 6. Consequently, we were unable to perform a physical inventory of the vehicles as it was not possible to reconcile specific vehicles purchased to a specific grant or to local funding. The details of these questioned transactions are shown in Appendix III.

TRGP Hiring Grant No. 2000-HH-WX-0020. At the time of our audit, the DPS had received reimbursement totaling \$462,353 of the \$596,302 grant award. Of this amount, we are questioning \$114,972 in unallowable salaries that exceeded the amounts approved in the Financial Clearance Memorandum as shown in Appendix V. In addition, there was \$173 in unallowable fringe benefits (federal unemployment tax) that we are not questioning due to the minimal amount in question.

COPS Mental Health and Community Safety Initiative Hiring Grant No. 2001-HM-WX-0008. At the time of our audit, the DPS had received reimbursements totaling \$122,652 of the \$202,492 award amount. Of this amount, we are questioning \$8,090 in unallowable salaries that exceeded the amounts approved in the Financial Clearance Memorandum. (See Appendix V) Of the remaining award amount of \$79,840 that is considered funds to better use, \$9,734 is the result of fringe benefits that were approved in the Financial Clearance Memorandum but not charged to the grant, and \$70,106 is the result of unresolved retention issues.

TRGP Equipment/Training Grant No. 2002-HE-WX-0049. At the time of our audit, the DPS had received reimbursements totaling \$915,897 of the \$949,047 award amount. We selected 25 transactions totaling \$929,492 to determine whether the expenditures were allowable, supported and in compliance with the terms and conditions of the grant. Of this amount, we are questioning \$88,654 for unsupported expenditures, and \$389,065 for incomplete property records identifying the vehicles that were purchased. Our review of the property records disclosed that they did not show the source of the funds for the purchase, i.e. Grant No., the cost of the vehicle, or the date of the purchase as required by the OJP Financial Guide, Part III, Chapter 6. Consequently, we were unable to perform a physical inventory of the vehicles as it was not possible to reconcile specific vehicles purchased to a specific grant or to local funding. The details of these questioned transactions are shown in Appendix III.

Tribal Court Grant No. 2003-HE-WX-0077. At the time of our audit, the Tribal Court had received reimbursement totaling \$169,471 of the \$200,000 award amount. We selected 25 transactions totaling \$42,463 to determine whether the expenditures were allowable, supported and in compliance with the terms and conditions of the grant. Of this amount, we are questioning \$16,048 for unsupported expenditures and \$15,330 for unallowable expenditures resulting from purchases that were not approved in the financial clearance memorandum. Also, our review of the Organizational Income Statement disclosed expenditures for three account codes (4195, 5050, 5060), that related to services and items not shown in the Budget Worksheet or approved in the Financial Clearance Memorandum. Consequently, we question \$24,453 for these three account codes as unallowable costs. Our review of personnel records disclosed \$15,383 charged to the grant for positions that were not authorized in the Budget Worksheet or Financial Clearance Memorandum. The Organizational Income Statement showed a total of \$82,628 expended for salaries, but our review of personnel records could only support \$69,148 of the amount, resulting in questioned unsupported costs \$13,480 (\$82,628 - \$69,148). The details of these questioned transactions are shown in Appendix III, IV, and V.

TRGP Rehiring Grant No. 2003-HR-WX-0002: At the time of our audit, the DPS had received reimbursements totaling \$539,826 of the \$1,060,740 award amount. Of this amount, we question \$61,247 as follows:

- \$13,287 for unallowable fringe benefits (State Unemployment Tax) that was charged to the grant but not authorized in the Financial Clearance Memorandum.
- \$47,960 in unallowable salaries that exceeded the amount approved in the Financial Clearance Memorandum. (See Appendix V)

Retention of Officer Positions

The positions funded through COPS hiring grants are generally awarded for 3 years. Grantees are expected to make reasonable, "good faith" efforts during the grant period to retain the positions at

the conclusion of the grant.⁹ At the conclusion of the grant period, the COPS Office requires that the grantees retain the COPS-funded officer positions for a minimum of one additional local budget cycle after the budget cycle in which the COPS funding ends.¹⁰ If COPS-funded positions are not retained by the grantee at the conclusion of the grant, the COPS program will have proven to be short-lived phenomena instead of helping to launch a lasting change in community policing.

For hiring grants that have ended, we determine if the COPS-funded officers were retained for at least one full budget cycle following the conclusion of the grant. For hiring grants in progress, our testing includes determining whether the grantee has engaged in adequate retention planning, including the identification of a funding source.

Test for Retention for Expired Grants. DPS's TRGP Hiring Grant No. 1999-HH-WX-0028 and Mental Health and Community Safety Initiative Hiring Grant No. 2001-HM-WX-0008, expired July 31, 2005 and August 31, 2004, respectively. The DPS had been reimbursed the full award amount of \$1,784,120 for Grant No. 1999-HH-WX-0028, and \$122,652 of the \$202,492 award amount for Grant No. 2001-HM-WX-0008. Retention of the positions formerly funded by the expired grants must be in addition to any locally funded positions, as well as any grant positions that have not yet expired. The retention plan, as shown in the grant applications, for the two expired plans was for each manager involved in the planning process to submit a specific retention plan strategy to senior managers and Tribal officials who would then commit to its implementation. Tribal officials were to evaluate the retention plan on a periodic basis to ensure strong retention practices were in place. The COPS Grant Monitoring Standards and Guidelines for Hiring and Redeployment Manual states that retention plans must include the

⁹ In our judgment, compliance with the retention planning condition of a hiring grant is a dynamic, not static, concept and requires the grantee to demonstrate progress during the 3-year grant period to secure the funding needed to retain the positions when the grant expires. A grantee's stated expression of intent to retain positions might be sufficient to show compliance at the beginning of the grant period. However, such expressions alone, without evidence that the grantee has actually taken action to implement its retention plan and secure funding, would not be sufficient to demonstrate compliance at the end of the 3-year grant period.

¹⁰ For example, if a grantee's fiscal year is January 1 through December 31 and the grant expired August 1998, the grantee is expected to have retained the positions for the remainder of its FY 1998 and through the end of its FY 1999.

proposed source of funding for the positions. However, as shown by the above description of the retention plan, a source was not referenced for the funding. DPS officials, the Director of which was hired in February 2006, was not aware of the above retention plan or any other activity to secure funding to achieve retention for the two expired grants.

The TRGP Hiring Grant awarded 20 positions, all of which were to be retained for the required full budget cycle. However, the COPS Office waived 15 of the 20 positions from the retention requirement due to fiscal distress. We found that none of the remaining five grant positions were retained. Additionally, we found that the two positions awarded by the Mental Health Hiring Grant were not retained for the required period. Consequently, we are questioning \$446,030 (*award amount of \$1,784,120 divided by 20 officers equals \$89,206 times five officers*) for the five positions that were not retained for Grant No. 1999-HH-WX-0028, and the full award amount of \$202,492 for Grant No. 2001-HM-WX-0008, of which \$79,840 is considered funds to better use as these funds had not been drawn down at the time of our audit.

Test for Retention for Grants in Progress.

TRGP Hiring Grant No. 2000-HH-WX-0020 and TRGP Hiring Renewal Grant No. 2003-HR-WX-0002 were still in progress at the time of our audit. We determined that the DPS did have a retention plan for retaining the 7 positions awarded under the TRGP Hiring Grant and the 15 positions under the TRGP Hiring Renewal Grant. Tribal officials wrote a letter to the US Department of Interior in December 2005 requesting approval to use savings from the operation of the Transitional Living Unit/Detention contract to fund the retention of COPS-funded officers. As of June 9, 2006, the Tribe had not received a reply. According to grant officials, without the funds no officer positions will be retained.

Community Policing Activities¹¹

The Crime Act authorizes grants to hire and train new, additional career law enforcement officers for deployment into community

¹¹ This section only applies to the types of community policing activities performed. Our discussion of the level of effort is discussed in the Budgeting, Hiring, and Retention sections of the report, if applicable.

policing across the nation. According to COPS, community policing is a philosophy that promotes and supports organizational strategies to reduce the fear of crime through problem solving and community police partnerships. While the need to involve the community is universal to all community policing efforts, the program should be tailored to fit the needs of the locality if it is to work effectively. As a result, community policing efforts in jurisdictions plagued with high rates of drug related violence may be quite different from community policing efforts in jurisdictions with high rates of traffic injuries from aggressive drivers. When COPS grant funding is not used to enhance community policing, the community does not benefit as was intended by the grant and the COPS Office does not achieve a major program objective.

An important tool to measure compliance against is the grant application. In its application, the grantee is required to set forth a detailed plan for implementing community policing "which reflects consultation with appropriate community groups." As part of our testing, we compare this plan with the activities actually engaged in by the police department. The COPS Office must approve community policing activities that are significantly different from those described in the application. While the grantee is not required to carry out every aspect of its plan, a significant departure from the plan without obtaining approval from the COPS Office is an indicator of non-compliance.

The DPS stated in its TRGP Hiring, Equipment, and Tribal Court grant applications that its community policing efforts included or would include the involvement of community leaders, purchase of management information system software and hardware to enable the coordination of criminal justice information between the courts, law enforcement and other pertinent agencies.

To determine if these activities were being performed, we reviewed documentation, including progress reports, supporting the above efforts. We were provided documentation to support community involvement in community policing, as well as the reports and forms that are capable of being generated from the management information system. Also, the Tribal Court caseload had been significantly decreased as a result of the added personnel and computer equipment that was purchased with grant funds. In our judgment, the DPS was meeting the objectives as outlined in their grant applications.

Conclusion

The DPS was not in compliance with two of the six areas audited: reimbursement requests and retention of officer positions. Specifically, we found:

- \$453,474 paid for salaries and fringe benefits from a grant that did not have all officer positions filled for the required award period,
- \$908,595 paid for unsupported and unallowable salaries and fringe benefits,
- \$860,482 in expenditures and services that were not supported or approved in the Financial Clearance Memorandum,
- \$16,332 paid for an officer position that was filled by a non-COPS officer,
- \$560,592 is questioned resulting from the retention requirement not met,
- \$9,734 in funds to better use resulting from funds that were approved in the Financial Clearance Memorandum but not charged to the grant,
- \$70,106 in funds to better use until the retention issue is remedied.

Recommendations

We recommend that the COPS Office:

1. Remedy the \$482,152 in unsupported salaries shown in Organizational Income Statements that could not be reconciled to Personnel/Payroll Add or Change Forms, and Request for Action Forms, for Grant No. 1999-HH-WX-0028.
2. Remedy the \$16,332 in unallowable salary paid to a non-COPS officer for Grant No. 1999-HH-WX-0028.

3. Remedy the \$453,474 in unallowable salaries and fringe benefits for the 183 of the 720 months that police officers were not employed by Grant No. 1999-HH-WX-0028.
4. Remedy the \$200,400 in unallowable fringe benefits (vacation, \$120,000; worker's comp, \$80,400) that were approved in the Financial Clearance Memorandum but not charged to Grant No. 1999-HH-WX-0028.
5. Remedy the \$9,128 in unallowable fringe benefits (state unemployment tax) that were charged in excess of the Financial Clearance Memorandum for Grant No. 1999-HH-WX-0028.
6. Remedy the \$3,743 in unallowable fringe benefits (federal unemployment tax) that were charged but not approved in the Financial Clearance Memorandum for Grant No. 1999-HH-WX-0028.
7. Remedy the \$446,030 for failure to retain five positions for Grant No. 1999-HH-WX-0028.
8. Remedy the \$25,143 in unsupported training and equipment costs for Grant No. 1999-HE-WX-0028.
9. Remedy the \$11,264 in unsupported training and equipment costs for Grant No. 2000-HE-WX-0042.
10. Remedy the \$290,525 in unsupported vehicle costs resulting from incomplete inventory records for Grant No. 2000-HE-WX-0042.
11. Ensure that property records are maintained in accordance with the OJP Financial Guide and include the source of the funding, the date of purchase, and the cost of the vehicle.
12. Remedy the \$114,972 in unallowable salaries paid in excess of the amount approved in the Financial Clearance Memorandum for Grant No. 2000-HH-WX-0020.
13. Remedy the \$8,090 for unallowable salaries paid in excess of the amount approved in the Financial Clearance Memorandum for Grant No. 2001-HM-WX-0008.

14. Remedy the \$114,562 in questioned costs for failure to retain the two officer positions for Grant No. 2001-HM-WX-0008.
15. Remedy the \$88,654 in unsupported training and equipment costs for Grant No. 2002-HE-WX-0049.
16. Remedy the \$389,065 in unsupported vehicle costs resulting from incomplete inventory records for Grant No. 2002-HE-WX-0049.
17. Remedy the \$16,048 in unsupported purchases for Grant No. 2003-HE-WX-0077.
18. Remedy the \$39,783 in unallowable costs (three unapproved Account Codes, \$24,453; \$15,330 other purchases) for items/services not approved in the Financial Clearance Memorandum for Grant No. 2003-HE-WX-0077.
19. Remedy the \$15,383 in unallowable salaries and fringe benefits for positions not approved in the Financial Clearance Memorandum for Grant No. 2003-HE-WX-0077.
20. Remedy the \$13,480 in unsupported salary and fringe benefits for Grant No. 2003-HE-WX-0077.
21. Remedy the \$13,287 in unallowable fringe benefits (state unemployment tax) not approved in the Financial Clearance Memorandum for Grant No. 2003-HR-WX-0002.
22. Remedy the \$47,960 in unallowable salaries in excess of the amount approved in the Financial Clearance Memorandum for Grant No. 2003-HR-WX-0002.
23. Remedy \$9,734 in funds to better use for worker's comp funds that were approved in the Financial Clearance Memorandum but not charged to Grant No. 2001-HM-WX-0008.
24. Remedy the \$70,106 in funds to better use for failure to retain the two positions for Grant No. 2001-HM-WX-0008.

APPENDIX I

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of the audit are to determine whether the grantee: (1) budgeted to maintain the number of locally funded officer positions it had before receiving a COPS grant; (2) hired additional police officers commensurate with the grant funds reimbursed; (3) provided the necessary matching funds from allowable sources not previously budgeted for law enforcement; (4) claimed reimbursement for costs that are allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grants; (5) plans to or has retained grant-funded positions; and (6) performed the types of community policing activities contained in the grant applications.

We conducted our audit in accordance with Government Auditing Standards and included such tests as were considered necessary to accomplish our objectives. Our audit concentrated on, but was not limited to, the inception of the grants through January 31, 2006. The grants audited were: TRGP Hiring Grant Nos. 1999-HH-WX-0028 and 2000-HH-WX-0020; TRGP Hiring Renewal Grant No. 2003-HR-WX-0002; Mental Health and Community Safety Initiative Grant No. 2001-HM-WX-0008; TRGP Equipment/Training Grant Nos. 1999-HE-WX-0028, 2000-HE-WX-0042, and 2002-HE-WX-0049; and Tribal Court Grant No. 2003-HE-WX-0077.

In conducting our audit, we performed testing in each of the following areas:

Test for budgeting of officers. To determine whether the grantees budgeted to maintain the required number of locally-funded officer positions, we examined the grantee's annual local budgets beginning with the year prior to the first COPS grant.

Test for hiring of officers. In order to test whether the grantees hired the required number of additional officers, we developed a model of the grantee's hiring practices. The hiring analysis compares, on a monthly basis starting with the first month the grantee received reimbursement from the COPS Office, the total number of officers the grantee is supposed to maintain (target) with the actual number of officers they are maintaining (actual). The "actual officer" line represents all officers on-board regardless of how

they are funded. The methodology for developing the target differs depending on whether the grantee budgets by FTE positions (or we can otherwise determine FTE positions included in official budget related documentation.

- If the grantee budgets by FTE position, the "target officer level" represents the baseline of locally-funded officers,¹² plus any locally budgeted officer increases during the grant period, plus COPS positions the grantee has hired, plus any other grant-hired positions. Because it can be difficult to maintain full staffing, we provide the grantee with an allowance for vacancies and adjust the target level in the graph accordingly. The "target officer level" represents a band from full staffing (top of the band) to full staffing less a vacancy allowance (bottom of band). If the grantee can substantiate a historical vacancy rate greater than five percent, we adjust the target level to that rate. Otherwise, we provide the grantee with a standard five percent allowance for vacancies.¹³
- If the grantee does not budget by FTE position, the target level includes the grantee's baseline number of actual officers and all COPS grant (and other grant) officers that were hired. Because the grantee's baseline number is for actual officers only, it already includes an allowance for any vacancies that existed at the time and we do not provide the grantee with an additional vacancy allowance.

In either case,¹⁴ when we identify a gap between the target and actual officers on-board, we follow-up with the grantee to determine why the gap exists and conclude as to whether, in our judgment, supplanting has occurred.

¹² The baseline date for hiring grants is the date of the earliest grant.

¹³ For example, if during a particular month, the grantee was required to have 100 officers at full staffing (90 baseline, 2 additional tribal-funded that were budgeted for prior to getting a COPS grant, and 8 COPS-funded) and the grantee could not provide its historical vacancy rate, we would provide them with our standard five percent vacancy allowance. We would then plot the expected number of officers to be on-board that month as a range with 100 officers as the upper band of the target and 95 offices as the lower band of the target.

¹⁴ The DPS could not provide us with documentation to support a historical vacancy rate; therefore, we used our standard five percent allowance for vacancies.

Test for source of local matching funds. To determine whether the source of the matching funds was from local monies not previously budgeted for law enforcement.

Test of reimbursement requests. To determine whether requests for reimbursement contained only allowable and supportable costs. Specifically, our testing included verifying that each: (1) officer was not already employed as a police officer by the grantee before the grant start date, (2) officer's pay was supported by payroll journals and time and attendance records, (3) officer was paid the entry level salary, and (4) that each officer was paid fringe benefits that were previously approved by the COPS Office. Additionally, we reviewed equipment and training costs to determine if the costs were supported by: (1) the grantee's accounting records, and (2) invoices and/or receipts.

Test for retention of officer positions. To determine if the grantee was planning for the retention of the grant-funded positions, we reviewed the grant applications, annual progress reports, local budgets memoranda, or other documentation that demonstrates planning for retention of positions.

To determine if the grantee retained the grant-funded positions upon the expiration of the grants, we reviewed local budgets to determine if the positions were absorbed into the local budget. We also use the hiring model described in the test for hiring of officers to determine if the grantee was maintaining the additional officers beyond the expiration of the grant.

Test of community policing activities. To test whether the grantee performed the activities stated in its grant applications, we reviewed documentation in support of the stated activities and interviewed police department officials.

Test of internal controls. We did not test internal controls for the Assiniboine and Sioux Tribes as a whole or specifically for the grant programs administered by the DPS. The DPS, a unit of the Assiniboine and Sioux Tribes government, was included in a government-wide audit conducted by an independent Certified Public Accountant. The results of this audit were reported in the Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control for the fiscal year ended September 30, 2004. The Report was prepared under the provisions of the Office of Management and Budget Circular A-133. We reviewed the independent auditor's assessment to identify significant noncompliance issues related to the grantee or federal programs. We relied upon the

independent auditor's assessment, which disclosed no material weaknesses. In addition, we performed limited testing of source documents to assess the accuracy of reimbursement requests. However, we did not test the reliability of the financial management system as a whole.

DOJ Oversight of the COPS Program

Federal grant management entails both program management and financial management. For the COPS program, management responsibility rests with the COPS Office and OJP. During the course of the program the responsibilities of the COPS Office and OJP have changed.

Major responsibilities of the COPS Office are to: (1) develop and announce grant programs, (2) review grant applications to decide which applicants will receive grant awards, and (3) monitor programmatic issues relating to grants. To assist in performing its responsibilities, the COPS Office requires grant recipients to submit periodic grant progress reports for review by the COPS Office.

Effective March 1, 2000, the COPS Office assumed responsibility for several additional duties previously performed by OJP. These responsibilities are: conducting pre-award reviews of grant application budgets, ensuring grantee compliance with submission of accurate and timely Financial Status Reports, providing financial management technical assistance, and managing the audit resolution and closure process. OJP is responsible for disbursing federal funds to grantees.

For additional information about the COPS Office (including grant programs), OJP, or the Office of the Inspector General, see the U.S. Department of Justice Website (WWW.USDOJ.GOV).

APPENDIX II

SCHEDULE OF DOLLAR-RELATED FINDINGS

QUESTIONED COSTS:	<u>AMOUNT</u>	<u>PAGE</u>
Grant No. 1999-HH-WX-0028		
Unsupported salaries	\$ 482,152	8
Unallowable salary paid to an individual that was not an officer	16,332	8
Unallowable salaries and fringe benefits charged to the grant when a total of 183 months of the award period did not have officers employed	453,474	9
Unallowable fringe benefits (vacation, worker's comp) that were approved in the Financial Clearance Memorandum but not charged to the grant	200,400	9
Unallowable fringe benefit (state unemployment tax) that was charged to the grant in excess of the amount approved in the Financial Clearance Memorandum	9,128	9
Unallowable fringe benefit (federal unemployment tax) that was charged to the grant but not approved in the Financial Clearance Memorandum	3,743	9
Failure to retain 5 grant-funded positions	446,030	13
Questioned Costs for 1999-HH-WX-0028	\$1,611,259	

Grant No. 1999-HE-WX-0028

Unsupported training and equipment costs	\$ 25,143	9
Questioned Costs for 1999-HE-WX-0028	\$ 25,143	

Grant No. 2000-HE-WX-0042

Unsupported training and equipment costs	\$ 11,264	9
Unsupported vehicle costs resulting from incomplete inventory records	290,525	9
Questioned Costs for 2000-HE-WX-0042	\$ 301,789	

Grant No. 2000-HH-WX-0020

Unallowable salaries paid in excess of the amount approved in the Financial Clearance Memorandum	\$ 114,972	10
Questioned Costs for 2000-HH-WX-0020	\$ 114,972	

Grant No. 2001-HM-WX-0008

Unallowable salaries paid in excess of the amount approved in the Financial Clearance Memorandum	\$ 8,090	10
Failure to retain both grant-funded positions	202,492	10
Less: Questioned costs in excess of reimbursements received¹⁵ (\$210,582 – \$122,652)	(87,930)	
Questioned Costs for 2001-HM-WX-0008	\$ 122,652	

¹⁵ We reduced our questioned costs for Grant No. 2001-HM-WX-0008 because total reimbursements received were \$122,652 at the time of our audit.

Grant No. 2002-HE-WX-0049

Unsupported training and equipment costs	\$ 88,654	10
Unsupported vehicle costs resulting from incomplete inventory records	389,065	10

Questioned Costs for 2002-HE-WX-0049 \$ 477,719**Grant No. 2003-HE-WX-0077**

Unsupported purchases	\$ 16,048	10
Unallowable costs (includes the Account Codes 4195,5050,5060) resulting from expenditures not approved in the Financial Clearance Memorandum	39,783	10,11
Unallowable salaries and fringe benefits charged to the grant for positions not approved in the Financial Clearance Memorandum	15,383	11
Unsupported salary and fringe benefits	13,480	11

Questioned Costs for 2003-HE-WX-0077 \$ 84,694**Grant No. 2003-HR-WX-0002**

Unallowable fringe benefit (state unemployment tax) that was charged to the grant but not approved in the Financial Clearance Memorandum.	\$ 13,287	11
Unallowable salaries paid in excess of the amount approved in the Financial Clearance Memorandum	47,960	11

Questioned Costs for 2003-HR-WX-0002 \$ 61,247**TOTAL QUESTIONED COSTS \$2,799,475**

FUNDS TO BETTER USE:

Grant No. 2001-HM-WX-0008

Withhold fringe benefit (worker's comp) funds that were approved in the Financial Clearance Memorandum but not charged to the grant	\$ 9,734	10
Withhold remaining funds until retention issues are remedied (\$79,840 - \$9,734)	70,106	10
Funds to Better Use for Grant No. 2001-HM-WX-0008	\$ 79,840	
TOTAL FUNDS TO BETTER USE	\$ 79,840	

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.

Funds to Better Use are funds that could be used more efficiently if management took actions to implement and complete audit recommendations.

APPENDIX III

UNSUPPORTED EXPENDITURES

Description	Award	Questioned Cost	Date	Check No.	Note
In-state travel	1999-HE-WX-0028	\$ 600	09/08/00	180662	(1)
Out-of-state travel	"	\$ 255	09/07/00	180577	(1)
Training fees	"	\$ 764	09/08/00	180655	(1)
Training fees	"	\$ 1,049	09/08/00	180657	(1)
Training fees	"	\$ 1,049	09/08/00	180659	(1)
Training fees	"	\$ 4,700	04/06/01	191113	(1)
Training fees	"	\$ 7,600	08/24/01	204036	(1)
Expert assistance	"	\$ 7,926	10/17/01	206683	(1)
Training fees	"	\$ 1,200	09/03/03	242881	(1)
TOTAL		\$ 25,143			
Capitalized equipment	2000-HE-WX-0042	\$ 7,660	04/30/02	216956	(1)
Clothing	"	\$ 2,755	08/13/02	222674	(1)
Out-of-state travel	"	\$ 849	07/12/01	202148	(1)
Vehicles	"	\$ 290,525	01/25/01	187364	(2)
TOTAL		\$ 301,789			
Capitalized equipment	2002-HE-WX-0049	\$ 26,665	12/18/02	229870	(1)
Clothing	"	\$ 3,447	09/19/03	243733	(1)
Clothing	"	\$ 22,481	10/14/03	245080	(1)
Non-capitalized equip	"	\$ 6,790	12/16/02	229590	(1)
Non-capitalized equip	"	\$ 29,271	12/18/02	229870	(1)
Vehicles	"	\$ 389,065	12/16/02	229659	(2)
TOTAL		\$ 477,719			
Out of state travel	2003-HE-WX-0077	\$ 1,190	01/11/05	268802	(3)
Books and periodicals	"	\$ 210	04/15/05	273776	(1)
Operational assist costs	"	\$ 2,250	09/27/05	281989	(1)
Non-capitalized equip	"	\$ 3,691	04/22/04	255297	(1)
Non-capitalized equip	"	\$ 6,140	06/01/04	257379	(1)

Non-capitalized equip	"	\$ 1,643	06/01/04	257357	(1)
In-state travel	"	\$ 924	04/22/04	255308	(1)
TOTAL		\$ 16,048			
GRAND TOTAL		\$ 820,699			

- (1) Supporting documents not provided.
- (2) Inventory records were not complete to allow physical inventory of vehicles.
- (3) No certificate to show that training was attended/completed.

APPENDIX IV

UNALLOWABLE EXPENDITURES

Description	Award	Questioned Cost	Date	Check No.	Note
Expert Assistance	2003-HE-WX-0077	\$ 1,360	06/02/05	276375	(1)
Expert Assistance	"	\$ 1,239	06/03/05	276415	(1)
Expert Assistance	"	\$ 3,000	03/29/05	272671	(1)
Operational assist costs	"	\$ 499	02/02/05	269932	(1)
Non-capitalized equip	"	\$ 5,569	03/03/04	252682	(1)
Non-capitalized equip	"	\$ 220	07/07/04	259277	(1)
Expert Assistance	"	\$ 3,443	03/16/04	253269	(1)
TOTAL		\$15,330			

(1) Not included in the Budget Worksheet for approval.

APPENDIX V

**UNALLOWABLE PERSONNEL SALARIES
HIRING GRANT NO. 2000-HH-WX-0020**

Employee #	Period Worked (1)	No. Months Worked (2)	Approved Pay (3)	Actual Pay (1)	Amount Overpaid
1	10/11/04 – 01/31/06	15.75	\$26,424	\$37,926	\$ 11,502
2	08/22/01 – 12/31/02	16.50	\$27,773	\$28,676	\$ 903
3	05/10/01 – 12/31/02	20.00	\$34,070	\$34,973	\$ 903
4	10/06/04 – 06/30/05	9.00	\$14,644	\$21,672	\$ 7,028
5	05/21/01 – 12/31/02	19.50	\$33,170	\$34,073	\$ 903
7	08/15/03 – 11/21/03	3.25	\$5,288	\$6,825	\$ 1,537
10	11/10/03 – 09/16/05	22.25	\$33,620	\$53,578	\$ 19,958
11	08/15/03 – 01/31/06	29.75	\$53,510	\$71,099	\$ 17,589
12	12/29/03 – 04/11/05	15.50	\$25,974	\$37,324	\$ 11,350
13	08/12/03 – 01/01/05	16.75	\$28,223	\$39,795	\$ 11,572
14	04/02/04 – 09/13/04	5.50	\$8,949	\$13,244	\$ 4,295
15	08/19/03 – 09/03/04	12.75	\$21,026	\$30,240	\$ 9,214
16	08/12/03 – 08/26/04	12.50	\$20,577	\$29,561	\$ 8,984
17	10/04/04 – 03/03/05	5.00	\$8,136	\$12,040	\$ 3,904
18	01/01/05 – 01/31/06	13.00	\$21,476	\$31,304	\$ 9,828
	TOTAL		\$362,860	\$482,330	\$119,470

**UNALLOWABLE PERSONNEL SALARIES
HIRING GRANT NO. 2001-HM-WX-0008**

Employee #	Period Worked (1)	No. Months Worked (2)	Approved Pay (3)	Actual Pay (1)	Amount Overpaid
1	08/09/02 – 10/02/03	14.00	\$29,432	\$31,066	\$ 1,634
2	03/11/02 – 03/18/04	24.25	\$52,602	\$54,216	\$ 1,614
3	10/01/03 – 01/11/04	3.50	\$7,224	\$12,066	\$ 4,842
TOTAL			\$89,258	\$97,348	\$ 8,090

(1) Per personnel records.

(2) Full month (172 hours). 1-7 days = .25; 8-14 days = .50; 15-21 days = .75; 22+ days = 1.00 month.
Full year = 2080 hours.

(3) Per Budget Worksheet and Financial Clearance Memorandum. May include more than one hourly rate. Amount determined by multiplying hourly rate by number of months worked.

**UNALLOWABLE PERSONNEL SALARIES
HIRING GRANT NO. 2003-HR-WX-0002**

Empl. #	Period Worked (1)	No. Months Worked (2)	Approved Pay (3)	Actual Pay (1)	Amount Overpaid
1	10/01/03 – 01/31/06	28.00	\$60,320	\$67,872	\$ 7,552
2	11/28/03 – 03/08/05	15.50	\$38,150	\$45,322	\$ 7,172
3	10/01/03 – 01/31/06	28.00	\$60,320	\$67,872	\$ 7,552
4	10/01/03 – 01/31/06	28.00	\$60,320	\$67,872	\$ 7,552
10	10/01/03 – 01/31/06	28.00	\$60,320	\$67,872	\$ 7,522
12	10/01/03 – 08/05/05 09/16/05 – 01/31/06	22.25 4.75	\$60,320	\$65,240	\$ 4,920
18	10/01/03 – 12/27/05	27.00	\$60,320	\$65,980	\$ 5,660
TOTAL			\$400,070	\$448,030	\$47,960

**PERSONNEL SALARIES: TRIBAL COURT GRANT
NO. 2003-HE-WX-0077**

Empl. #	Period Worked (1)	No. Months Worked (2)	Approved Pay (3)	Actual Pay (1)	Amt Paid for Unappr. Positions
1	01/23/04 – 07/08/04	6.75	\$11,610	\$11,610	\$0.00
2	05/24/04 – 08/19/04	3.00	\$6,192	4,386	\$0.00
3	10/30/03 – 10/29/04	12.00	\$18,720	\$18,720	\$0.00
4	01/26/04 – 09/30/04	9.25	\$14,319	\$14,319	\$0.00
5	06/27/05 – 09/15/05	2.75	\$0.00	\$2,956	\$2,956
6	05/28/04 – 09/30/04	4.25	\$0.00	\$5,117	\$5,117
7	07/14/04 – 09/30/04	2.75	\$4,730	\$4,730	\$0.00
8	01/23/04 – 02/19/04	1.00	\$0.00	\$1,290	\$1,290
	05/28/04 – 10/24/04	5.00	\$0.00	\$6,020	\$6,020
TOTAL			\$55,571	\$69,148	\$15,383

(1) Per personnel records.

(2) Full month (172 hours). 1-7 days = .25; 8-14 days = .50; 15-21 days = .75; 22+ days = 1.00 month.
Full year = 2080 hours.

(3) Per Budget Worksheet and Financial Clearance Memorandum. May include more than one hourly rate. Amount determined by multiplying hourly rate by number of months worked.

FORT PECK ASSINIBOINE & SIOUX TRIBES

Department Of Law And Justice
Office Of Public Safety Director

David M. Sheeren, Regional Audit Manager
U.S. Department of Justice
Office of Inspector General
Denver Regional Audit Office
1120 Lincoln, Suite 1500
Denver, Colorado 80203

Dear Sheeren:

Thank you for the opportunity to respond to the findings in the audit draft. It couldn't have come at a better time. I have been tasked to supervise the Fort Peck Department of Law and Justice which consist of one hundred employees whom are funded under the BIA Law Enforcement contract, a combined Adult and Juvenile Corrections contract, Poplar School's contract, a BIA Highway Safety grant, Family Violence grants, and COPS grant. Each entity has its own way of reporting and recording their allocations and costs.

Your audit has provided an overall understanding of what is needed to improve a viable program and your recommendations are well taken and also provide a set standard.

You will find that I began listing each recommendation separately and then realized that our convoluted recording process and our muddled filing system was keeping me from answering each recommendation appropriately. I recognized this discovery to be the answer to most of the recommendations. With this in mind and I answered the remaining recommendations in paragraph form and will continue to organize the requested data.

I have attached my response along with a letter, which you may have already received from Controller, Fred Reed.

Please refer to me as the point of contact. I fully appreciate your assistance and thank you for your time.

Sincerely,



Lester Dale DeCoteau
Public Safety Director

Poplar, Montana 59255

P.O. Box 1027

(406) 768-3406
FAX (406) 768-3440

1 Remedy the \$482,152 in unsupported salaries shown in Organizational Income Statements that could not be reconciled to Personnel/Payroll Add or Change Forms, and Request for Action Forms, for Grant No. 1999-HH-WX-0028

I concur that the salaries did not match the required amount of employees for the following reason. The Personnel/Payroll Add or Change Forms (ADD/CHANGE form) do not properly depict the hiring process and will skew any tally. The Fort Peck Tribal personnel office is responsible for keeping records on the Fort Peck Department of Law and Justice Police department but they can't report what they don't have. The Fort Peck Department of Law and Justice also keep records to comply with the PL-638 BIA Contract and the lack of communication between the Personnel Office and the Fort Peck Department of Law and Justice hinders good record keeping. To remedy this, collecting the information from several locations where files are concealed and centralizing will help. For example, the officer's schedule, payroll submission forms and tribal resolutions for hire can be compiled together for easy access. An example of why the Personnel/payroll statements are not accurate is due to "temporary hires" that have not been thoroughly processed and Personnel/Payroll Add or Change forms were not filled out. The Chairman of the Fort Peck Tribes makes temporary appointments for 30 days at the recommendation of the Fort Peck Department of Law and Justice, which sometimes continues on without completing a Personnel/Payroll Add or Change form. This process allows a person to be hired on a COPs program and if this person was dismissed for one reason or another without processing an ADD/CHANGE form, personnel will never know this person was employed. This is only one example and it may also explain how a person can be working without being a sworn officer.

2 Remedy the \$16,332 in unallowable salary paid to a non-COPS officer for Grant No. 1999-HH-WX-0028

With out knowing all the circumstances, I don't know how the previous Director employed an individual for \$16,332 as filed by the auditor, but I do know that it is possible to hire some one with out completing all the hiring procedures. The hiring procedures are convoluted and are infected with a high turn over rate that inhibits proper hiring procedures. This in turn also affects the community policing because with out more qualified officers; the current officers cannot address community policing and are backed up with calls and investigations. Other responsibilities are added from the courts such as civil standbys, arrest warrants for missing court and tribal court process service.

The Fort Peck Department of Law and Justice Indian police are the primary law enforcement who respond to and investigate State, City, County, Federal and Tribal crimes with Tribal Court Process Serving taking the back seat. Process service is a problem for most Indian reservations and the Fort Peck Assiniboine and Sioux tribal court serves over 10,000 individuals a year, which equates to about one paper served every 12 minutes in a 2,010 work hour year.

When new employees are hired, they are not allowed to do any police duties, according to the Bureau of Indian Affairs (BIA) manual and the federal register. The new persons were usually employed as a process server until they could be properly trained and were never sworn officers, which may explain the payment to the non-COPS officer. The title "non-COPS officer" may not be correct, because he was hired under the COPS program and the same proper procedures applied to him at the time. He wasn't academy trained so he couldn't perform police duties and served papers like any other person. To stop any further inquiries and allegations of misuse of funds, remedies have been put into place and now all potential police officers are prescreened and assigned to one supervisor until they complete proper training and documentations. They do not do any police functions nor do court process. To address process serving, other non-enforcement personnel were specifically hired to serve

court papers through the BIA contract, which will comply with COPS grant and the BIA contract.

- 3 \$453,474 In unallowable salaries and fringe benefits for the 183 of the 720 months that police officers were not employed by Grant No. 1999-HH-WX-0028.**
- 4 Remedy the \$200,400 in unallowable fringe benefits (vacation, \$120,000; worker's comp, \$80,400) that were approved in the Financial Clearance Memorandum but not charged to the Grant No. 1999-HH-WX-0028.**
- 5 Remedy the \$9,128 in unallowable fringe benefits (state unemployment tax) that were charged in excess of the Financial Clearance Memorandum but not charged to the Grant No. 1999-HH-WX-0028**
- 6 Remedy the \$3,743 in unallowable fringe benefits (federal unemployment tax) that were charged but not approved in the Financial Clearance Memorandum but not charged to the Grant No. 1999-HH-WX-0028**

I concur with the 3-6 recommendations, because I presented the director at the time with concerns for the officers. I asked what type of insurance covers the police officers. Most officers are Indian and can seek assistance through Indian Health Service but that does not pay them when they can't work. I also asked about the non-Indians employed who didn't receive medical assistance, but also fall under the same possibility of getting injured at work. The Director at this time was trying to identify what category we all fall under, since we are contracting trust responsibilities from the United States Government. It was asked if we could receive the same benefits as a government employee or not. We found the latter, so to be on the safe side, some benefits were listed and paid until we could come to a conclusion of what we were entitled to. To remedy this, we found we were covered by workman compensation, a tribal medical program if we were injured on the job and were under the government's wing for

tort claims. Another alternative is pay disallowed benefits under the 638 contract.

7 Remedy the \$446,030 for failure to retain five positions for Grant No. 1999-HH-WX-0028.

8 Remedy the \$25,143 in unsupported training and equipment costs for Grant No. 199-HH-WX-0028.

I don't agree or disagree with 7 & 8, but I favor not concurring with both, simply because I have found relevant documentation lying around and it needs to be compiled for an accurate remedy. The Fort Peck Department of Law and Justice had at one time three to four law enforcement assistance personnel, who divided up the work and kept their own records. The Fort Peck Assiniboine and Sioux Tribal Administration also have their record keeping process and sometime appear to be a whole different company.

In my inquiry of the departments' process and record keeping of the COPS grants on the Fort Peck Department of Law and Justice Police, I confirmed that the tribal department numbers do not list the grant they are representing and they do not necessarily carry the same identifier year after year. For example, when COPS grants are awarded to the tribes, they are assigned a tribal department number that tracks all transactions in there system. For instance Grant No. 2000HHWX0020 and Grant No. 2000HEWX0042 were both listed under the tribal department No. 4361 and later, Grant No. 2000HHWX0020, the hiring grant was listed under Tribal department number 4359. It may have been because the equipment grant depleted, or the hiring grant was considered a new budget every year it was carried over or it may also include the extension. Either scenario will cause some confusion with anyone handling the fixed annual BIA Contract and all the COPS grants.

As I mentioned earlier, law enforcement assistants responsible for the record keeping will sometimes start their own filing system to address the two separate identifiers by placing all the tribal department financials together and keeping only the originating documents of the

COPS grants together, which was limited to award date, amount of award and list of equipment requisitions. So when I found the grant folders, most of the files had no financials, no purchase orders, no vouchers, no copies of the checks issued to vendors, and no receipt of property to compile an exact inventory. The necessary information does exist, because I am finding relevant information on or in separate files and on shelves in different locations, such as financials and partial vouchers. Until I get someone hired, (we are currently operating with minimal personnel and our office help has resigned) I concur with the following recommendations listed from 9-24 and will remedy them with accurate, viable record keeping and leave concise instructions on how to identify and properly file all transactions in accordance with the COPs policies. This will include vehicles and all property, which has currently been assigned to police officers who volunteered to take on the responsibilities. I will also revisit the benefits with our Controller, Fred Reed.



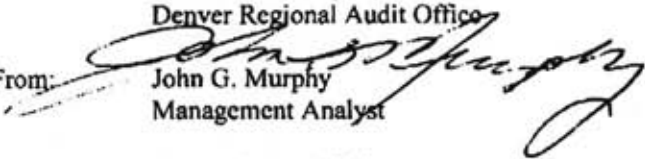
U.S. Department of Justice
Office of Community Oriented Policing Services (COPS)

Audit Liaison Division
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MEMORANDUM

Via E-mail and U.S. Mail

To: David M. Sheeren
Regional Audit Manager
Office of the Inspector General
Denver Regional Audit Office

From: 
John G. Murphy
Management Analyst

Date: September 13, 2006

Subject: Response to the Draft Audit Report for the Fort Peck Assiniboine and Sioux Tribes, Department of Public Safety, Poplar, Montana

This memorandum is in response to your August 14, 2006 draft audit report for the Fort Peck Assiniboine and Sioux Tribes, Department of Public Safety, Poplar, Montana. For ease of review, each audit recommendation is stated in bold and underlined, followed by COPS' response to the recommendations.

Recommendation 1 - Remedy the \$482,152 in unsupported salaries shown in Organizational Income Statements that could not be reconciled to Personnel/Payroll Add or Change Forms, and Request for Action Forms, for Grant No. 1999-HH-WX-0028.

COPS agrees that grantees should be able to reconcile all accounting and supporting documents so that they can account for all federal, state and local funds.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

Request

Based on the discussion and planned actions, COPS requests resolution of recommendation 1.

Recommendation 2 - Remedy the \$16,332 in unallowable salary paid to a non-COPS officer for Grant No. 1999-HH-WX-0028.

COPS agrees that federal funds under the COPS program are not to be used to pay for non-COPS officers.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

Request

Based on the discussion and planned actions, COPS requests resolution of recommendation 2.

Recommendation 3 - Remedy the \$453,474 in unallowable salaries and fringe benefits for the 183 of the 720 months that police officers were not employed by Grant No. 1999-HH-WX-0028.

COPS agrees that grantees can only claim and be reimbursed for the actual salaries and benefits incurred for the time the officers are actually employed on the COPS grant.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

David M. Sheeren, Regional Audit Manager, OIG
September 13, 2006
Page 3

Request

Based on the discussion and planned actions, COPS requests resolution of recommendation 3.

Recommendation 4 - Remedy the \$200,400 in unallowable fringe benefits (vacation, \$120,000; worker's comp, \$80,400) that were approved in the Financial Clearance Memorandum but not charged to Grant No. 1999-HH-WX-0028.

and

Recommendation 23 - Remedy \$9,734 in funds to better use for worker's comp funds that were approved in the Financial Clearance Memorandum but not charged to Grant No. 2001-HM-WX-0008.

COPS agrees that grantees can only charge approved items to the grants awarded and that only actual allowable costs that will be paid should be included in the approved Financial Clearance Memorandum issued by COPS.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

Request

Based on the discussion and planned actions, COPS requests resolution of recommendations 4 and 23.

Recommendation 5 - Remedy the \$9,128 in unallowable fringe benefits (state unemployment tax) that were charged in excess of the Financial Clearance Memorandum for Grant No. 1999-HH-WX-0028.

and

David M. Sheeren, Regional Audit Manager, OIG
September 13, 2006
Page 4

Recommendation 6 - Remedy the \$3,743 in unallowable fringe benefits (federal unemployment tax) that were charged but not approved in the Financial Clearance Memorandum for Grant No. 1999-HH-WX-0028.

and

Recommendation 12 - Remedy the \$114,972 in unallowable salaries paid in excess of the amount approved in the Financial Clearance Memorandum for Grant No. 2000-HH-WX-0020.

and

Recommendation 13 - Remedy the \$8,090 for unallowable salaries paid in excess of the amount approved in the Financial Clearance Memorandum for Grant No. 2001-HM-WX-0008.

and

Recommendation 22 - Remedy the \$47,960 in unallowable salaries in excess of the amount approved in the Financial Clearance Memorandum for Grant No. 2003-HRWX-0002.

COPS agrees that only approved allowable costs may be charged to the grants by grantees.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

Request

Based on the discussion and planned actions, COPS requests resolution of recommendations 5, 6, 12, 13, and 22.

Recommendation 7 - Remedy the \$446,030 for failure to retain five positions for Grant No. 1999-HH-WX-0028.

David M. Sheeren, Regional Audit Manager, OIG
September 13, 2006
Page 5

and

Recommendation 14 - Remedy the \$114,562 in questioned costs for failure to retain the two officer positions for Grant No. 2001-HM-WX-0008.

and

Recommendation 24 - Remedy the \$70,106 in funds to better use for failure to retain the two positions for Grant No. 2001-HM-WX-0008.

COPS agrees that grantees need to retain officers hired under the hiring grant for the required amount of time in order to be considered in compliance with grant terms.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

Request

Based on the discussion and planned actions, COPS requests resolution of recommendations 7, 14, and 24.

Recommendation 8 - Remedy the \$25,143 in unsupported training and equipment costs for Grant No. 1999-HE-WX-0028.

and

Recommendation 9 - Remedy the \$11,264 in unsupported training and equipment costs for Grant No. 2000-HE-WX-0042.

and

Recommendation 15 - Remedy the \$88,654 in unsupported training and equipment costs for Grant No. 2002-HE-WX-0049.

and

David M. Sheeren, Regional Audit Manager. OIG
September 13, 2006
Page 6

Recommendation 17 - Remedy the \$16,048 in unsupported purchases for Grant No. 2003-HE-WX-0077.

and

Recommendation 20 - Remedy the \$13,480 in unsupported salary and fringe benefits for Grant No. 2003-HE-WX-0077.

COPS agrees that grantees must be able to support all approved and paid costs under the grants awarded.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

Request

Based on the discussion and planned actions, COPS requests resolution of recommendations 8, 9, 15, and 17.

Recommendation 10 - Remedy the \$290,525 in unsupported vehicle costs resulting from incomplete inventory records for Grant No. 2000-HE-WX-0042.

and

Recommendation 16 - Remedy the \$389,065 in unsupported vehicle costs resulting from incomplete inventory records for Grant No. 2002-HE-WX-0049.

COPS agrees that grantees need to accurately track all inventory that has been purchased with federal, state, and local funds.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to

David M. Sheeren, Regional Audit Manager, OIG
September 13, 2006
Page 7

proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

Request

Based on the discussion and planned actions, COPS requests resolution of recommendations 10 and 16.

Recommendation 11 - Ensure that property records are maintained in accordance with the OJP Financial Guide and include the source of the funding, the date of purchase, and the cost of the vehicle.

COPS agrees that grantees need to maintain accurate and complete inventory records, that meet all guidelines, for all property that is acquired with grant funds.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

Request

Based on the discussion and planned actions, COPS requests resolution of recommendation 11.

Recommendation 18 - Remedy the \$39,783 in unallowable costs (three unapproved Account Codes, \$24,453; \$15,330 other purchases) for items/services not approved in the Financial Clearance Memorandum for Grant No. 2003-HE-WX-0077.

and

Recommendation 19 - Remedy the \$15,383 in unallowable salaries and fringe benefits for positions not approved in the Financial Clearance Memorandum for Grant No. 2003-HE-WX-0077.

David M. Sheeren, Regional Audit Manager, OIG
September 13, 2006
Page 8

and

Recommendation 21 - Remedy the \$13,287 in unallowable fringe benefits (state unemployment tax) not approved in the Financial Clearance Memorandum for Grant No. 2003-HR-WX-0002.

COPS agrees that grantees can only charge approved items to the grants awarded and that only actual allowable costs that will be paid should be included in the approved Financial Clearance Memorandum issued by COPS.

Discussion and Planned Actions

After review of your report and the DPS reply, COPS has determined that additional information and clarification is needed before COPS can make a final decision on how to proceed in resolving this issue. Therefore, COPS will work with the grantee to obtain additional information from the DPS before COPS determines the best way to resolve this recommendation. Once a final decision is made on how we plan to remedy this recommendation COPS will provide your office with our plan.

Request

Based on the discussion and planned actions, COPS requests resolution of recommendations 18, 19, and 21.

Based on the discussion and planned actions, COPS considers the subject report resolved and requests written acceptance of this determination from your office. In addition, 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 202-616-9771.

cc: Pavlo Oborski (provided electrically)
Grant Program Specialist
COPS Grant Administration Division

Judy Smith (provided electrically)
Tribal Team Leader
COPS Grant Administration Division

David M. Sheeren, Regional Audit Manager, OIG
September 13, 2006
Page 9

Richard P. Theis (provided electrically)
Director, Audit Liaison Office
DOJ, Justice Management Division

Verlena Braxton (provided electrically)
Administrative Assistant

Grant and Finance Files –

1999HEWX0028 (TRGP – E/T)
1999HHWX0028 (TRGP – HIRE)
2000HEWX0042 (TRGP – E/T)
2000HHWX0020 (TRGP – HIRE)
2001HMWX0008 (TMHCSI - HIRE)
2002HEWX0049 (TRGP – E/T)
2003HRWX0002 (THRGP)
2003HEWX0077 (TRGP – TA)

Audit File

ORI MT008ZZ

APPENDIX VIII

ANALYSIS AND SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT

Pursuant to OMB Circular A-50 Revised, Audit Follow up, responses to audit reports are defined as "written comments" by agency officials indicating agreement or disagreement on reported findings and recommendations. Comments indicating agreement on final reports shall include planned corrective actions, and, where appropriate, dates for achieving actions. Comments indicating disagreement shall explain fully the reasons for disagreement. Where disagreement is based on interpretation of law, regulation, or the authority of officials to take or not to take action, the response must include the legal basis.

1. Resolved. This recommendation can be closed when the \$482,152 in unsupported salaries shown in Organizational Income Statements that could not be reconciled to Personnel/Payroll Add or Change Forms, and Request for Action Forms, for Grant No. 1999-HH-WX-0028 are remedied.

2. Resolved. This recommendation can be closed when the \$16,332 in unallowable salary paid to a non-COPS officer, for Grant No. 1999-HH-WX-0028 is remedied.

3. Resolved. This recommendation can be closed when the \$453,374 in unallowable salaries and fringe benefits for the 183 of 720 months that police officers were not employed for Grant No. 1999-HH-WX-0028 are remedied.

4. Resolved. This recommendation can be closed when the \$200,400 in unallowable salaries and fringe benefits that were approved in the Financial Clearance Memorandum, but not charged to the grant for Grant No. 1999-HH-WX-0028 are remedied.

5. Resolved. This recommendation can be closed when the \$9,128 in unallowable fringe benefits that were charged in excess of the amounts approved in the Financial Clearance Memorandum for Grant No. 1999-HH-WX-0028 are remedied.

- 6. Resolved.** This recommendation can be closed when the \$3,743 in unallowable fringe benefits that were charged, but not approved in the Financial Clearance Memorandum for Grant No. 1999-HH-WX-0028 are remedied.
- 7. Resolved.** This recommendation can be closed when the \$446,030 in questioned costs resulting from the failure to retain five positions for Grant No. 1999-HH-WX-0028 are remedied.
- 8. Resolved.** This recommendation can be closed when the \$25,143 in unsupported training and equipment costs for Grant No. 1999-HH-WX-0028 are remedied.
- 9. Resolved.** This recommendation can be closed when the \$11,264 in unsupported training and equipment costs for Grant No. 2000-HE-WX-0042 are remedied.
- 10. Resolved.** This recommendation can be closed when the \$290,525 in unsupported vehicle costs resulting from incomplete inventory records for Grant No. 2000-HE-WX-0042 are remedied.
- 11. Resolved.** This recommendation can be closed when we receive documentation that the grantee is maintaining property records in accordance with the OJP Financial Guide.
- 12. Resolved.** This recommendation can be closed when the \$114,972 in unallowable salaries paid in excess of the amount approved in the Financial Clearance Memorandum for Grant No. 2000-HH-WX-0020 are remedied.
- 13. Resolved.** This recommendation can be closed when the \$8,090 in unallowable salaries paid in excess of those approved in the Financial Clearance Memorandum for Grant No. 2001-HM-WX-0008 are remedied.
- 14. Resolved.** This recommendation can be closed when the \$114,562 in questioned costs for failure to retain the two officer positions for Grant No. 2001-HM-WX-0008 are remedied.
- 15. Resolved.** This recommendation can be closed when the \$88,654 in unsupported training and equipment costs for Grant No. 2002-HE-WX-0049 are remedied.

- 16. Resolved.** This recommendation can be closed when the \$389,065 in unsupported vehicle costs resulting from incomplete inventory records for Grant No. 2002-HE-WX-0049 are remedied.
- 17. Resolved.** This recommendation can be closed when the \$16,048 in unsupported purchases for Grant No. 2003-HE-WX-0077 are remedied.
- 18. Resolved.** This recommendation can be closed when the \$39,783 in unallowable costs for items/services not approved in the Financial Clearance Memorandum for Grant No. 2003-HE-WX-0077 are remedied.
- 19. Resolved.** This recommendation can be closed when the \$15,383 in unallowable salaries and fringe benefits for positions not approved in the Financial Clearance Memorandum for Grant No. 2003-HE-WX-0077 are remedied.
- 20. Resolved.** This recommendation can be closed when the \$13,480 in unsupported salary and fringe benefits for Grant No. 2003-HE-WX-0077 are remedied.
- 21. Resolved.** This recommendation can be closed when the \$13,287 in unallowable fringe benefits that were charged, but not approved in the Financial Clearance Memorandum for Grant No. 2003-HR-WX-0002 are remedied.
- 22. Resolved.** This recommendation can be closed when the \$47,960 in unallowable salaries paid in excess of those approved in the Financial Clearance Memorandum for Grant No. 2003-HR-WX-0002 are remedied.
- 23. Resolved.** This recommendation can be closed when the \$9,743 in funds to better use for Workers Compensation funds that were approved in the Financial Clearance Memorandum but not charges for Grant No. 2001-HM-WX-0008 are remedied.
- 24. Resolved.** This recommendation can be closed when the \$70,106 in funds to better use related to the failure to retain two positions for Grant No. 2001-HM-WX-0008 are remedied.