



**AUDIT OF THE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
2009 COPS HIRING RECOVERY PROGRAM GRANT
AWARDED TO THE OAKLAND COMMUNITY COLLEGE
DEPARTMENT OF PUBLIC SAFETY
PONTIAC, MICHIGAN**

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

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July 2012

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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) Hiring Recovery Program (CHRP) grant number 2009-RK-WX-0454 in the amount of \$204,468 awarded to the Oakland Community College (OCC), Department of Public Safety. The CHRP grants were designed to provide funding directly to agencies having primary law enforcement authority to create and preserve jobs and to increase their community policing capacity and crime-prevention efforts. The grants were to provide 100 percent funding for approved entry-level salaries and fringe benefits for 3 years for newly hired, full-time sworn officers (including filling existing unfunded vacancies), or to rehire officers who have been laid off or are scheduled to be laid off on a future date as a result of local budget cuts. The CHRP program was part of the American Recovery and Reinvestment Act (Recovery Act), which was a direct response to the economic crisis and had three immediate goals: (1) create new jobs and save existing ones, (2) spur economic activity and invest in long-term growth, and (3) foster unprecedented levels of accountability and transparency in government spending. One of the ways the Recovery Act intended to achieve those goals was by making additional funds available for federal contracts, grants, and loans.

The OCC Department of Public Safety is located in Pontiac, Michigan, approximately 48 miles north of Detroit. Its staff of 25 sworn law enforcement officers provides police services to five OCC campuses and two business office locations in Auburn Hills, Bloomfield Hills, Farmington Hills, Pontiac, Royal Oak, Southfield, and Waterford, Michigan. According to the application, the state of Michigan declared that the grantee is located in an economically or financially distressed area. The purpose of the grant was to provide the OCC's Department of Public Safety with funding for one new officer for 3 years.

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. We also reviewed the accuracy of information the grantee provided in the grant application. The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel costs; (4) budget management and control; (5) matching funds; (6) property management; (7) indirect costs; (8) program income; (9) federal financial, progress, and Recovery Act reports; (10) grant requirements, including those related to community policing, supplanting, and retention; (11) program performance and accomplishments; and (12) monitoring of subgrantees and contractors. We determined that matching funds, property management, indirect costs, program income, and monitoring of subgrantees and contractors were not applicable to this grant.

As of March 31, 2012, the grantee had drawn down \$109,654 and recorded expenditures of \$126,079 in its grant accounting records. Based on interviews and our examination of OCC's grant accounting records, required reports, and operating policies and procedures, we found:

- The expenditures for payroll and fringe benefits were properly authorized, classified, and adequately supported.
- OCC grant drawdowns were supported and grant expenditures appropriately exceeded grant drawdowns.
- The progress reports and Recovery Act reports were generally submitted in a timely manner and accurately reflected hiring data.
- OCC Public Safety Department personnel were actively engaged in numerous community policing activities that involved both students and staff.
- There was no indication that OCC used federal funds to supplant existing funds.

However, we identified several internal control deficiencies, as well as errors in the information provided in the grant application. Our audit revealed the following:

- We reviewed 100 percent of the information provided in the grant application and were able to trace the information to source documentation in all but three instances. Specifically, the grantee reported higher numbers for fiscal year 2009 jurisdictional revenue and we identified differences in the unemployment rates for 2008 and 2009. In addition, the OCC Director of Public Safety stated he was unable to obtain documentation from the city of Pontiac to substantiate the percentage of sworn officers reported laid off.
- We observed that while the OCC used the Uniform Crime Reporting (UCR) crime statistics for the city of Pontiac, Michigan, in its grant application, OCC's own UCR crime statistics as well as those published on OCC's public website were significantly lower. The OCC Director of Public Safety stated that he had requested assistance from the COPS Office on completing this part of the application. While the Director did not recall who he talked to, he stated that he was advised he could report the crime statistics for the city of Pontiac or Oakland County. COPS Office officials stated that while they could neither confirm nor deny that OCC received guidance regarding application statistical content, such guidance would have been contrary to its instructions. Additionally, the COPS Office officials stated that they were not aware of any other educational CHRP grantee that was instructed it was permissible to use UCR statistics for the city in which it was located rather than its own recorded information.

During a previous OIG audit, we asked the COPS Office for an assessment regarding the potential impact any overstatement of the number of crimes would have had on applicant scores and chances of being awarded a CHRP grant.¹ At that time, COPS officials reported that possibly inflated statistics likely had a significant impact on the evaluation and scoring of the application. As a result of that audit, the COPS Office stated it had developed separate queries for subsequent grant programs to ensure that law enforcement agencies for educational institutions are actually reporting crime on campus and not crime in the surrounding city jurisdiction.

¹ U.S. Department of Justice Office of the Inspector General, *A Review of the Grantee Selection Process for the COPS Hiring Recovery Program*, Audit Report 10-25 (May 2010).

During this audit, we reran the grantee-specific crime-related and other application data against the COPS Office's formula for making awards and determined that if OCC had used that data it would not have met the threshold for receipt of a CHRP grant at the time the \$204,468 award was made. However, because it is not clear whether the grantee received inaccurate guidance from the COPS Office regarding what statistics to report, we are not questioning the cost of this grant award.

- No alternate staff had been identified to ensure compliance with grant requirements and timely submission of grant reports if the grant manager or accountant was unavailable for an extended period of time. Subsequent to our review, the grantee informed us that back-up personnel were assigned to these positions.
- Although all Federal Financial Reports (FFR) were submitted in a timely manner, the initial FFRs filed included officer salary and fringe benefit costs incurred during the quarter as shown in the overall college payroll records rather than the grant-specific accounting ledgers.
- The *2009 COPS Hiring Recovery Program Grant Owner's Manual* states the grantee will ensure that the increased officer staffing level under the grant continues with state or local funds for a minimum of 12 months after the federal funding ends. Due to vacancy periods caused by turnover in the COPS funded position, OCC would not have spent at least \$44,199 when the grant was originally scheduled to end on June 30, 2012. OCC officials incorrectly believed that they would be able to utilize these funds after the grant end date to continue paying the COPS officer's salary, and that this time would count toward the 12-month retention period. As a result of our review, the OCC Director of Public Safety obtained a no-cost grant extension of time through December 31, 2013, to utilize these funds prior to the start of the retention period.

Our report contains five recommendations to address the preceding issues, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objective, 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) Hiring Recovery Program (CHRP) grant number 2009-RK-WX-0454 in the amount of \$204,468 awarded to the Oakland Community College (OCC), Department of Public Safety. The CHRP grants were designed to provide funding directly to agencies having primary law enforcement authority to create and preserve jobs and to increase their community policing capacity and crime-prevention efforts. The grants were to provide 100 percent funding for approved entry-level salaries and fringe benefits for 3 years for newly hired, full-time sworn officers (including filling existing unfunded vacancies), or to rehire officers who have been laid off or are scheduled to be laid off on a future date as a result of local budget cuts. The CHRP program was part of the American Recovery and Reinvestment Act (Recovery Act), which was a direct response to the economic crisis and had three immediate goals: (1) create new jobs and save existing ones, (2) spur economic activity and invest in long-term growth, and (3) foster unprecedented levels of accountability and transparency in government spending. One of the ways the Recovery Act intended to achieve those goals was by making additional funds available for federal contracts, grants, and loans.

The OCC Department of Public Safety is located in Pontiac, Michigan, approximately 48 miles north of Detroit. Its staff of 25 sworn law enforcement officers provides police services to five campus and two business office locations in Auburn Hills, Bloomfield Hills, Farmington Hills, Pontiac, Royal Oak, Southfield, and Waterford, Michigan. According to the application, the state of Michigan declared that the grantee is located in an economically or financially distressed area. The purpose of the grant was to provide the OCC's Department of Public Safety with funding for one new officer for 3 years. Prior to the grant award, the OCC did not have 24-hour law enforcement coverage on any of its five campuses. This grant was provided to allow OCC to begin to mitigate that situation by enabling it to now provide 24-hour service on 2 of its 5 campuses.

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. We also reviewed the accuracy of information the grantee provided in the grant application. The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel

costs; (4) budget management and control; (5) matching funds; (6) property management; (7) indirect costs; (8) program income; (9) federal financial, progress, and Recovery Act reports; (10) grant requirements, including those related to community policing, supplanting, and retention; (11) program performance and accomplishments; and (12) monitoring of subgrantees and contractors. We determined that matching funds, property management, indirect costs, program income, and monitoring of subgrantees, and contractors were not applicable to this grant. As shown in Table 1, the OCC Department of Public Safety was given a total of \$204,468 in federal funds for this grant.

**TABLE 1 - CHRP GRANT AWARDED TO THE OCC
DEPARTMENT OF PUBLIC SAFETY**

GRANT AWARD	AWARD START DATE	AWARD END DATE	AWARD AMOUNT
2009-RK-WX-0454	07/01/2009	6/30/2012	\$204,468
Total:			\$204,468

Source: COPS

Background

OCC was opened in 1965 and is the largest of Michigan's 28 community colleges with 77,136 students enrolled across its five campuses for calendar year 2009. The stated mission of the OCC Department of Public Safety is to provide protection and quality service to the college community and continually strive to maintain a healthy and safe environment for students, staff, and visitors. Services range from vehicle lockout assistance to responding to incidents such as environmental issues, suspicious situations, and complaints of disorderly conduct. Other services include community policing, parking enforcement, escort, and patrol.

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 the prevention of crime and the fear of crime on a local basis. Community policing puts law enforcement professionals on the streets and assigns them to a beat so they can build mutually beneficial relationships with the people they serve. COPS does its work principally by sharing information and making grants to police departments around the United States.

In February 2009, Congress enacted the American Recovery and Reinvestment Act of 2009 (Recovery Act) to provide a \$787 billion stimulus to the economy. One of the goals of the Recovery Act is to preserve and create jobs. The Department received \$4 billion of Recovery Act funds to enhance state, local, and tribal law enforcement efforts, of which \$1 billion went to COPS for a grant program to hire and retain career law enforcement officers.

Soon after the enactment of the Recovery Act, COPS began collecting applications for grant funding. Between March 16, 2009, and April 14, 2009, COPS collected applications from more than 7,000 law enforcement agencies from around the country and U.S. territories. These agencies requested about 39,000 officer positions totaling more than \$8.3 billion, or more than 8 times the available Recovery Act funding. On July 28, 2009, COPS announced the selection of the 1,046 grantees (approximately 14 percent of the total applicants), funding 4,699 officer positions.

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 *2009 COPS Hiring Recovery Program Grant Owner's Manual* and the grant award documents.

In conducting our audit, we performed sample testing in the areas of: (1) drawdowns and (2) grant expenditures. In addition, we reviewed the timeliness and accuracy of federal financial reports (FFRs), progress reports, and Recovery Act reports; evaluated performance to grant objectives; reviewed internal controls related to the financial management system; and reviewed the accuracy of information the grantee provided in its grant application. We also performed limited work and confirmed that OCC did not purchase accountable property, receive reimbursement for indirect costs, did not generate or receive program income, was not required to contribute any local matching funds, and that funds were not awarded to sub-grantees or contractors. We therefore performed no testing in these areas. Our audit objectives, scope, and methodology are discussed in Appendix I.

FINDINGS AND RECOMMENDATIONS

We found that OCC's internal control environment included an adequate separation of duties, transactions were supported, and access to accounting systems was limited. However, certain information in the grant application was incorrect or could not be substantiated. Specifically, the crime statistics and financial information reported in the grant application were those for the city of Pontiac and not the OCC. The COPS Office used these statistics as a basis for awarding the grant. In addition, our audit revealed instances of weak internal controls with regard to COPS grant management. These included not: (a) formally assigning alternate personnel for periods when the grant manager and accountant might be unavailable for an extended period of time, (b) providing fraud training to staff, and (c) establishing procedures for reporting fraud. Further, while the Recovery Act and quarterly progress reports were accurate and submitted in a timely manner, the initial progress report, which was due January 30, 2010, was filed 3 days late. We also noted that although the FFRs were submitted in a timely manner, the initial FFRs included officer salary and fringe benefit costs that had not been posted to the grant accounting ledgers at that time. Finally, due to turnover in the COPS position, and resultant periods of vacancy, without an extension of time, the OCC would not have spent at least \$44,199 during the original award period ending June 30, 2012.

We performed audit work at the OCC's Department of Public Safety located in Pontiac, Michigan, and the Finance Department located in Bloomfield Hills, Michigan, where we obtained an understanding of the accounting system and reviewed a sample of grant expenditures. We reviewed the criteria governing grant activities, including the *2009 COPS Hiring Recovery Program Grant Owner's Manual*, and relevant OMB Circulars and the Code of Federal Regulations. In addition, we reviewed grant documents, including the application, award, budgets, as well as financial, progress, and Recovery Act reports. We also interviewed key OCC personnel.

Application Information

COPS established eligibility standards for CHRP applicants and completed routine COPS vetting procedures on all applicants and contacted all DOJ offices for any information they had indicating that awarding a grant

to a particular agency may be inadvisable.² In addition, COPS developed and implemented an objective, data-driven methodology for scoring and ranking applicants and announced the decisions to CHRP grantees within 6 months after the Recovery Act was enacted. Generally speaking, the CHRP scoring process was designed to favor applicants in poorer economic areas with high rates of crime and more developed community policing plans. However, COPS recognized that a capping system that would limit the size of an award would distribute officers to more jurisdictions.

Based on interviews with OCC staff and our testing, we determined that general community statistics were obtained from state and federal websites and all other information, including financial information, crime statistics and percent of sworn officers laid off, were those of the city of Pontiac, Michigan. We also determined that the city of Pontiac, where the OCC Department of Public Safety is headquartered and Bloomfield Hills, where the OCC Finance Offices are located are all located in Oakland County, Michigan. We also confirmed that community policing activities detailed in the application related specifically to the OCC Public Safety Department and not to the city of Pontiac.

We reviewed 100 percent of the information provided in the grant application detailing the need for federal assistance and were able to trace the information to source documentation in all but three instances. Specifically, in the grant application the grantee reported that:

- Its FY 2009 locally generated jurisdictional revenue was \$59,092,921. However, the source documents provided by the OCC Finance Department from the City of Pontiac's website indicated that locally generated revenue was \$29,678,651;
- The unemployment rates for January 2008 and January 2009 were 6.6 percent and 10.3 percent, respectively. However, the source documents from the Bureau of Labor Statistics were 6.5 percent and 10.7 percent, respectively, for Oakland County, and those for the city of Pontiac showed 17.1 percent and 26.2 percent, respectively; and
- Twenty-six percent of sworn law enforcement personnel were laid off. The OCC Director of Public Safety stated this number was given to him by the city of Pontiac. In response to our

² These Department offices included the U.S. Attorneys' Offices, the Civil Rights Division, the OIG Investigations Division, the OJP Office of Civil Rights, the DOJ Public Integrity Section, and the Criminal Division.

request, he stated he followed up with the city to obtain documentation to verify this statistic but did not receive a response and therefore could not provide support for this statistic. Consequently, the accuracy of the information could not be substantiated. He also confirmed that the OCC had not laid off any officers during FYs 2008 or 2009.

In addition, as previously noted, the OCC generally reported financial and statistical data for the city of Pontiac. We noted that the 23 percent poverty rate reported in the application was supported by census bureau data for the city of Pontiac. However, OCC's student campuses were all located in the surrounding suburbs and census bureau data showed that the poverty rate for Oakland County was 5 percent.

Our review of the crime statistics reported in the grant application also revealed discrepancies. While the main office of the OCC Department of Public Safety is located in Pontiac, Michigan, all OCC campus locations and the OCC Finance Department are located in surrounding communities. The OCC Director of Public Safety stated that he called the COPS Helpline and was verbally informed by COPS that he could use the crime statistics reported by the city of Pontiac or those of Oakland County in the grant application. However, the Director could provide no documentation confirming these directions, nor recall to whom he spoke when he called COPS for assistance in filling out the grant application. The OCC Director of Public Safety further explained that in conjunction with the OCC's in-house grant supervisor, it was decided to use the statistics for the city of Pontiac. COPS Office officials stated that while they could neither confirm nor deny that OCC received guidance regarding application statistical content, such guidance would have been contrary to its instructions. Additionally, the COPS officials stated that they were not aware of any other educational CHRP grantee that was instructed it was permissible to use Uniform Crime Reporting (UCR) statistics for the city in which it was located rather than its own recorded information.

As shown in Table 2, we observed that the OCC's campus UCR crime statistics reported to the FBI, as well as those published on OCC's public website were significantly lower than those for the city of Pontiac, Michigan, which were used in its grant application.

**TABLE 2 – COMPARISON OF CY 2008 UNIFORM CRIME STATISTICS
CITY OF PONTIAC AND
OCC DEPARTMENT OF PUBLIC SAFETY**

Type of Crime	City of Pontiac	OCC's UCR data on FBI's Website
criminal homicide	21	0
forcible rape	127	2 ³
robbery	371	1
aggravated assault	1306	0
burglary	1335	1
larceny	505	56
motor vehicle theft	556	2

Source: OCC's grant application and FBI's public website

During a previous OIG audit, we asked the COPS Office for an assessment regarding the potential impact any overstatement of the number of crimes would have had on applicant scores and chances of being awarded a CHRP grant.⁴ At that time, COPS officials reported that possibly inflated statistics likely had a significant impact on the evaluation and scoring of the application. As a result of that audit, the COPS Office stated it had developed separate queries for subsequent grant programs to ensure that law enforcement agencies for educational institutions are actually reporting crime on campus and not crime in the surrounding city jurisdiction.

We believe that OCC should have completed the application using its own information and data. During this audit, we reran the grantee-specific crime and other application data against the COPS Office's formula for making awards and determined that if OCC had used that data it would not have met the threshold for receipt of a CHRP grant at the time the \$204,468 award was made. However, because it is not clear whether the grantee received inaccurate guidance from the COPS Office on what statistics to report, we are not questioning the cost of this grant award.

Accounting and Internal Control Environment

We reviewed the OCC's financial management system, and its policies and procedures to assess its risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the grant. To further assess risk, we obtained an understanding of the reporting process, examined grant

³ Although no rapes were reflected in the FBI UCR data, OCC's own public website reported 2 forcible rapes. We have included that information herein as an official statistic.

⁴ U.S. Department of Justice Office of the Inspector General, *A Review of the Grantee Selection Process for the COPS Hiring Recovery Program*, Audit Report 10-25 (May 2010).

records and reports prepared by OCC, and interviewed OCC personnel regarding award charges. Our testing revealed internal control, accounting, and reporting deficiencies, as well as errors in reported application statistics and financial information that are explained in more detail in the following sections.

Financial Management System

The OCC Department of Public Safety maintains its accounting records in an automated system. Based on our review of the financial management system and interviews with both college and public safety department personnel, we found that OCC's internal control environment included an adequate separation of duties, and access to accounting systems was limited. However, we identified several weaknesses that could be addressed to provide better internal controls and would be good business practices. These included:

- No alternate staff had been identified to ensure compliance with grant requirements and timely submission of grant reports if the grant manager or accountant was unavailable for an extended period of time. Subsequent to our review, the grantee informed us that back-up personnel were assigned to these positions.

During the exit conference, an OCC official stated that there was no formally assigned back-up person for any of the OCC Finance Department positions because of the small number of staff and that it had always been unofficially understood that the supervisor would fulfill staff responsibilities in the event of an extended absence. In response to our review, the grantee provided the name of the specific supervisor who would function as the back-up person.

- No fraud training had been completed by staff of OCC involved with accounting transactions for the grant. Additionally, no procedures had been established to report suspected fraud to upper management.

Although procedures specific to these areas of weakness are not required by the grant award, we believe that OCC can strengthen its internal control environment by addressing these issues.

Single Audit

The OCC Department of Public Safety is a department within the OCC, which was included in a college-wide bi-annual audit conducted by an independent accounting firm for the fiscal years ended June 30, 2009, and 2010. The results of this audit were reported in the Single Audit Report accompanying the overall audit report. The Single Audit Report was prepared in compliance with Government Auditing Standards issued by the Comptroller General of the United States and under the provisions of Office of Management and Budget Circular A-133, which requires non-federal entities that expend \$500,000 or more in federal awards in a year to have a single audit conducted. We reviewed the independent auditor's assessments, which disclosed no weaknesses, noncompliance issues, or cross-cutting findings related to grant management. The OCC Department of Public Safety management also stated that no other independent annual financial audit of the OCC Department of Public Safety had been performed.

Drawdowns

According to the CHRP Grant Owner's Manual, agencies should minimize the time between its drawdown of grant funds and its payment of grant costs to avoid earning excess interest income on grant funds. We reviewed the OCC Department of Public Safety's process for requesting reimbursement for its grant-related costs to ensure that the requests were adequately supported by official grant accounting records and were in accordance with federal requirements. Total drawdowns as of March 31, 2012, were \$109,654.

We reviewed the grant accounting records and compared recorded expenditures to actual drawdowns and found that the initial drawdown exceeded costs recorded in the grant ledgers by \$6,671, as shown in Table 3. This occurred because the initial payroll costs posted to OCC's total college payroll records were not initially posted to the grant's accounting records. The OCC Department of Public Safety grant manager was not the same person responsible for requesting drawdowns or submitting the grant financial reports and did not review the documents prior to their submission. A grant official in the OCC Finance Department stated that drawdowns were based on her knowledge of actual expenditures. The grantee identified and corrected this error prior to our review. As a result, we concluded that although the initial costs were not properly reflected in the grant ledgers in the period in which they occurred, excess drawdowns had not been taken.

**TABLE 3 – OCC DEPARTMENT OF PUBLIC SAFETY
DRAWDOWNS VERSUS ACCOUNTING RECORDS⁵**

DATE OF DRAWDOWN PER COPS	AMOUNT DRAWN- DOWN PER COPS	GRANT EXPENDITURES PER ACCOUNTING RECORDS FOR DRAWDOWN PERIOD	CUMULATIVE DRAWDOWNS PER COPS	CUMULATIVE EXPENDITURES PER ACCOUNTING RECORDS	DIFFERENCE BETWEEN CUMULATIVE DRAWDOWNS & EXPENDITURES
03/11/2010	\$ 8,398	\$ 1,727	\$ 8,398	\$ 1,727	\$ 6,671
09/16/2010	4,417	23,556	12,816	25,283	-12,467
11/17/2010	14,578	10,886	27,393	36,169	-8,776
03/03/2011	13,630	16,649	41,024	52,817	-11,793
06/01/2011	16,391	16,936	57,415	69,753	-12,338
09/09/2011	16,549	34,126	73,963	103,879	-29,916
10/18/2011	16,048	(8,473)	90,012	95,406	-5,394
01/23/2012	19,642	16,960	109,654	112,366	-2,712
03/31/2012	0	13,713	109,654	126,079	-16,425
TOTAL			\$109,654	\$126,079	\$-16,425

Source: COPS and the OCC's accounting records

Budget Management and Control

The grant award total project costs were \$204,468 for the salary and fringe benefits for one officer. We determined that the OCC Department of Public Safety adhered to the grant requirement to spend grant funds within the approved budget categories. The grantee has not yet fully expended funds for any approved budget category as shown in Table 4.

⁵ Differences of \$1 in the total are due to rounding.

**TABLE 4 - OCC DEPARTMENT OF PUBLIC SAFETY
BUDGET MANAGEMENT AND CONTROL**

COST CATEGORY	APPROVED GRANT BUDGET	ACTUAL COSTS (as of 3/31/12)
Personnel Salary	\$139,047	\$ 89,409
Fringe Benefits	65,421	36,670
Travel	0	0
Equipment	0	0
Supplies	0	0
Construction	0	0
Contract/Consultant	0	0
Other	0	0
TOTAL DIRECT COSTS	204,468	126,079
Indirect Costs	0	0
Match	0	0
TOTAL	\$204,468	\$126,079

Source: COPS and the OCC's Accounting Records

Grant Expenditures

The *2009 COPS Hiring Recovery Program Grant Owner's Manual* states that funding under this project is for the payment of approved full-time entry-level salaries and fringe benefits over 3 years (for a total of 36 months of funding) for career law enforcement officer positions hired and/or rehired on or after the official grant award start date. Additionally, the grantee may not use COPS funds for any costs that are not identified as allowable in the Final Funding Memorandum. The OCC Department of Public Safety's approved grant budget is detailed in Table 4.

To determine the accuracy and allowability of costs charged to the grant, we examined the OCC Department of Public Safety's grant transactions. We determined that 100 percent of costs billed to the grant were categorized according to approved budget categories and repetitive in nature. OCC had incurred \$126,079 in expenses as of March 31, 2012. We reviewed \$10,361 (14 percent) of the \$72,038 in expenditures recorded as of June 27, 2011. We found that the transactions we tested were properly approved by a supervisor, properly classified in the grant accounting records, and expenditures were adequately supported. In addition, we

confirmed that the salary level paid agreed with the contract in effect at the time and was that of an entry-level officer.

Grant Reporting

According to the *2009 COPS Hiring Recovery Program Grant Owner's Manual*, award recipients are required to submit financial reports, program progress reports, and Recovery Act 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 the federal financial reports (FFR), progress reports, and Recovery Act reports submitted by OCC to determine whether each report was submitted in a timely and accurate manner.

Federal Financial Reports

The *2009 COPS Hiring Recovery Program Grant Owner's Manual* requires grantees to submit FFR's no later than 30 days after the end of each quarter. We reviewed the FFRs submitted as of March 31, 2012, and found all nine were submitted within the required timeframe.

We also reviewed all of the submitted FFRs for accuracy. We found that the reports did not accurately reflect the grant-funded expenditures as stated in the official accounting records. As shown in the following table, project expenditures began in the reporting period ending December 31, 2009, and continued through March 31, 2012. However, FFR-reported expenditures varied from costs recorded in the accounting records by as much as \$8,398. As previously noted, this error occurred because costs were not timely posted to the grant accounting record, the OCC Department of Public Safety grant manager was not the same person responsible for requesting drawdowns and submitting the financial reports, and he did not review the FFRs prior to their submission.

**TABLE 5 – OCC DEPARTMENT OF PUBLIC SAFETY
FEDERAL FINANCIAL REPORT ACCURACY**

FSR PERIOD END DATE	GRANTEE QUARTERLY LEDGER EXPENSES	QUARTELY EXPENSES PER FSR	CUMULATIVE EXPENSES PER ACCOUNTING RECORDS	CUMULATIVE EXPENSES PER FSR	CUMULATIVE DIFFERENCE
12/31/09	\$ 0	\$8,398	\$ 0	\$8,398	\$8,398
03/31/10	1,727	0	1,727	8,398	6,671
06/30/10	13,121	4,418	14,848	12,816	(2,032)
09/30/10	12,545	14,578	27,393	27,393	0
12/31/10	15,938	13,630	43,331	41,024	(2,308)
03/31/11	14,130	16,391	57,462	57,415	(47)
06/30/11	14,576	16,549	72,038	73,963	1,925
09/30/11	17,974	16,048	90,012	90,012	0
12/31/11	19,902	19,642	109,914	109,654	(260)
03/31/12	16,166	Not yet due	126,079	N/A	N/A

Source: COPS and the OCC's accounting records

The OCC accountant informed us that she knew the COPS officer had been hired and obtained the salary and fringe benefit payment information directly from the OCC's payroll data and reported this data on the December 31, 2009, FFR rather than posting and obtaining the information from the grant accounting records. The apparent overstatement of costs incurred at the beginning of the grant period was due to an oversight that the costs were not posted to the ledger as they were incurred. However, this oversight was identified prior to our review and later corrected. The accountant also identified instances where the payroll was prepared in advance for long-term school closings and that these differences adjusted themselves in the subsequent reporting period.

During the exit conference, an OCC official stated the initial posting delay occurred because only one person had the authority to set up the grant accounting ledger and that upon set-up previously incurred costs were vouchered over into the grant accounting record.

Program Progress Reports

According to the *2009 COPS Hiring Recovery Program Grant Owner's Manual*, grantees are required to submit progress reports no later than 30 days after the end of each quarter. We reviewed all 9 progress reports submitted and found that while the initial progress report was submitted 3 days late, the progress reports were generally submitted early as shown in Table 6.

**TABLE 6 – OCC DEPARTMENT OF PUBLIC SAFETY
PROGRESS REPORT HISTORY**

REPORT PERIOD FROM - TO DATES	DUE DATE	DATE SUBMITTED	DAYS LATE
10/01/09-12/31/09 ⁶	01/30/2010	02/02/2010	3
01/01/10-03/31/10	04/30/2010	04/05/2010	0
04/01/10-06/30/10	07/30/2010	07/01/2010	0
07/01/10-09/30/10	10/30/2010	10/04/2010	0
10/01/10-12/31/10	01/30/2011	01/19/2011	0
01/01/11-03/31/11	04/30/2011	04/60/2011	0
04/01/11-06/30/11	07/30/2011	07/21/2011	0
07/01/11-09/30/11	10/30/2011	10/07/2011	0
10/01/11-12/31/11	01/30/2012	01/20/2012	0
01/01/12-03/31/12	04/30/2012	N/A	N/A

Source: COPS and the OCC's Records

The progress reports we reviewed appeared to be acceptable in form and content; reports were completed in a survey format and rated a series of program performance statements on a scale of 1 to 10 as required by the COPS Office. We also interviewed OCC officers and confirmed that the third shift coverage proposed in the grant application and detailed in the Recovery Act reports was now occurring at two of five campus locations. The reports we reviewed were completed fully and appeared relevant to the performance of the grant-funded program.

Recovery Act Reports

According to the *2009 COPS Hiring Recovery Program Grant Owner's Manual* and COPS grant award special conditions, grantees are required to submit Recovery Act reports within 10 days after the quarter ends. The report should contain information on the award amount, expenditures, and information about all projects utilizing Recovery Act monies. We reviewed the Recovery Act reports submitted at the time of our fieldwork and found all 10 had been submitted within the required timeframes. They also accurately reflected the one newly hired grant-funded officer over the OCC's pre-award baseline number.

⁶ Because OCC Department of Public Safety did not accept the award until November 11, 2009, no progress report was filed for the period ended September 30, 2009.

Compliance with Grant Requirements

Excluding the reporting requirements, no specific performance measurements were detailed in the award special conditions. We reviewed the grant application and determined that OCC requested funds to hire one new officer. Prior to receiving this award, the OCC Department of Public Safety did not have 24-hour coverage at any of its campus locations and with this grant, it hoped to mitigate that situation. This officer will help support increased law enforcement coverage provided by the OCC Department of Public Safety. According to the grant manager, there were no changes in the objectives outlined in the grant application. We made observations, reviewed documentation, and interviewed OCC Department of Public Safety and Finance Department staff.

Community Policing

In order to evaluate OCC's community policing activities, we reviewed its progress reports and interviewed the Director of Public Safety and other OCC police officers. We found that the OCC Public Safety Department actively engaged in community policing activities that involved both students and staff. We observed that its website contained safety alerts as well as tips on safety and how to protect your property. We also observed public safety handouts covering a variety of topics in brochure stands on campus. In addition, the COPS officer stated that she conducted seminars on Crime Prevention and Personal Safety, performed new student orientations, sat on Behavioral Assessment Review Teams aimed at identifying troubled students, made presentations to Student Instructors (teacher assistants) and Professors on building safety procedures, provided after hours escort service to vehicles, and performed numerous other community policing activities.

Supplanting

According to the CHRP Grant Owner's Manual, federal funds must be used to supplement existing state and local funds for program activities and must not replace those funds that have been appropriated for the same purpose. To determine whether OCC used grant funds to supplement existing local funds for program activities, we reviewed OCC Public Safety Department budgets for years 2009 through 2012. While there were minor fluctuations between the annual budgets, none of the budgets fell below the budget from FY 2009, the initial year of the grant award. Based on our review of the budgets, we found no indication that OCC used federal funds to supplant existing funds.

Retention

The *2009 COPS Hiring Recovery Program Grant Owner's Manual* states the grantee will ensure that the increased officer staffing level under the grant continues with state and/or local funds for a minimum of 12 months after the federal funding ends. Due to staff turnover in the COPS position and resulting vacancy periods between the hiring of new staff, OCC will not have spent at least \$44,199 during the current award period, which is scheduled to end June 30, 2012. In addition to their own funds, OCC officials incorrectly believed that these unspent funds would be available to them after the grant ended and that they would be able to utilize these funds to help pay the COPS officers salary during the 12-month retention period. Unless OCC obtains an extension of time in which to utilize these funds, the \$44,199 in unused award monies would revert to the funding agency.

As a result of our review, the OCC Director of Public Safety obtained a no-cost grant extension of time through December 31, 2013, in order to utilize these funds prior to the start of the retention period. Because the award is not yet over, we have no recommendation to make at this time. Since OCC had originally expected to use grant funds to retain the officer, we believe that COPS should review the COPS retention plan policies with OCC and require OCC to reaffirm and adhere to its plan to retain the officer for 1 year after the grant ends. Additionally, because the retention requirement is an essential element of the grant, we believe it would be beneficial for both the OCC grant manager and grant accountant to attend a grants management class.

Program Performance and Accomplishments

As stated above, the purpose of the grant was to: (1) hire one additional police officer and (2) begin 24-hour service at some campus locations that were previously without coverage. We determined that the OCC Department of Public Safety had not reduced the baseline number of sworn law enforcement officers and that it had hired an additional entry-level COPS funded officer and assigned a senior officer to work the third shift at two campus locations that were previously without coverage.

View of Responsible Officials

We discussed the results of our review with grantee officials throughout the audit and at a formal exit conference, and we have included their comments as appropriate.

Recommendations

We recommend that COPS:

1. Ensure that OCC establishes procedures to ensure future data submitted on grant applications is accurate and correctly based on appropriate and supported information.
2. Require that the OCC's Department of Public Safety establish procedures to ensure that all grant reimbursement requests are based only on actual expenditures recorded in the grant accounting ledgers.
3. Ensure that the OCC's Department of Public Safety implements procedures to ensure that FFRs accurately report grant-related expenditures posted to the grant accounting records during the reporting period.
4. Review the officer retention process with OCC and have OCC reaffirm its intention to retain the officer for 1 year after the award ends and confirm that OCC will use local funds to pay the officer's salary during that timeframe.
5. Require both the OCC grant manager and grant accountant to attend a grants management class.

APPENDIX I

OBJECTIVE, 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.

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 inception of the grant on July 1, 2009, through June 27, 2011. We also obtained updated accounting ledgers as well as reports submitted through March 31, 2012. This was an audit of the CHRP grant number 2009-RK-WX-0454 awarded to the Oakland Community College (OCC) Department of Public Safety, for \$204,468. In conducting our audit, we reviewed federal financial reports, progress reports, and Recovery Act reports and performed testing of grant expenditures. Our testing was conducted by judgmentally selecting a sample of expenditures, along with a review of internal controls and procedures for the grant that we audited. A judgmental sampling design was applied to obtain broad exposure to numerous facets of the grant reviewed, such as dollar amounts, expenditure category, and risk. This non-statistical sample design does not allow for projection of the test results to all grant expenditures or internal controls and procedures. In total, the grantee had drawn down \$109,654 and expended \$126,079 as of March 31, 2012. We reviewed \$10,361 (14 percent) of the \$72,038 in expenditures recorded as of June 27, 2011. Only payroll salary and fringe benefits were charged to the grant.

The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel costs; (4) budget management and control; (5) matching funds; (6) property management; (7) indirect costs; (8) program income; (9) federal financial, progress, and Recovery Act reports; (10) grant requirements, including those related to community policing, supplanting, and retention; (11) program performance and

accomplishments; and (12) monitoring of subgrantees and contractors. We determined that matching funds, property management, indirect costs, program income, and monitoring of subgrantees and contractors were not applicable to this grant. We also reviewed the accuracy of information reported in the grant application.

OCC's Department of Public Safety is a part of OCC, which was included in a college-wide bi-annual audit for the fiscal year ended June 30, 2010. The results of this audit were reported in the Single Audit Report accompanying the overall audit report. The Single Audit Report was prepared under the provisions of Office of Management and Budget Circular A-133 and Government Auditing Standards issued by the Comptroller General of the United States. We reviewed the independent auditor's assessments, which disclosed no weaknesses or noncompliance issues directly related to OCC's Department of Public Safety. Additionally, no other independent annual financial report was performed on the OCC's Department of Public Safety.

We performed limited testing of source documents to assess the timeliness and accuracy of the grant application, FFRs, reimbursement requests, expenditures, progress reports, and Recovery Act reports; evaluated performance to grant objectives; and reviewed the grant-related internal controls over the financial management system. We also tested payroll support as of June 27, 2011. However, we did not test the reliability of the financial management system as a whole and reliance on computer-based data was not significant to our objective.

APPENDIX II

AUDITEE RESPONSE



OAKLAND COMMUNITY COLLEGE

Phone 248.341.2200
Fax 248.341.2099

June 27, 2012

Ms. Carol Taraszka
US Department of Justice
Office of the Inspector General
Chicago Regional Audit Office
500 West Madison Street, Suite 1121
Chicago, Illinois 60661-2590

Dear Ms. Taraszka,

I am writing in regard to the draft audit report from the Office of Community Oriented Policing Services (COPS) 2009 COPS Hiring Program Recovery Grant awarded to Oakland Community College, Department of Public Safety. We have reviewed and responded to the findings and recommendations. Per your request, attached you will find our response and action plans. We have also forwarded a copy to the COPS office as directed.

If you have questions, please contact me at (248)341-2131.

Sincerely,

A handwritten signature in cursive script that reads "Sharon E. Miller".

Sharon Miller
Vice Chancellor of External Affairs

CC: Community Oriented Policing Services Office

George A. Bee Administration Center • 2480 Opdyke Road • Bloomfield Hills MI 48304-2266

Recommendations

We recommend that COPS:

1. Ensure that OCC establishes procedures to ensure future data submitted on grant applications is accurate and correctly based on appropriate and supported information.

Response:

We agree and have established procedures to ensure that data submitted on grant applications is accurate and correctly based on appropriate and supported information.

Time frame: *Completed*

2. Require that the OCC's Department of Public Safety establish procedures to ensure that all grant reimbursement requests are based only on actual expenditures recorded in the grant accounting ledgers.

Response

We agree and have established procedures to ensure that all grant reimbursement requests are based only on actual expenditures recorded in the grant accounting ledgers.

Time frame: *Completed*

3. Ensure that the OCC's Department of Public Safety implements procedures to ensure that FFRs accurately report grant-related expenditures posted to the grant accounting records during the reporting period.

Response:

We agree and have established procedures to ensure that FFRs accurately report grant-related expenditures posted to the grant accounting records during the reporting period.

Time frame: *Completed*

4. Review the officer retention process with OCC and have OCC reaffirm its intention to retain the officer for 1 year after the award ends and confirm that OCC will use local funds to pay the officer's salary during that timeframe.

Response:

We agree and the College is committed to retain the officer position funded through the COPS grant for a period of at least one year after the grant ends and will use local resources to pay the officer's salary during the reporting period.

Time frame: To be completed one year from the completion of the grant.

5. Require both the OCC grant manager and grant accountant to attend a grants management class.

Response:

We agree and are developing internal grant training for grant managers. The College's grant accountant has access to resources outlining government regulation and the information will be shared with the grant manager.

Time frame: Training to be developed and deployed in Fall 2012 for grant managers. Accountant will review regulations by August 30, 2012 and pursue additional training as needed.

U.S. DEPARTMENT OF JUSTICE RESPONSE



U.S. DEPARTMENT OF JUSTICE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
Grant Operations Directorate/Audit Liaison Division
145 N Street, N.E., Washington, DC 20530

COPS

Via Electronic and U.S. Mail

To: Carol S. Taraszka
Regional Audit Manager
Office of the Inspector General
Chicago Regional Audit Office

From: Donald J. Lango ^{6/9/12}
Management Analyst/Audit Liaison
Audit Liaison Division

Date: July 10, 2012

Subject: Response to Draft Audit Report for the Oakland Community College Department of Public Safety in Pontiac, Michigan

This memorandum is in response to your June 8, 2012, draft audit report for Oakland Community College Department of Public Safety in Pontiac, Michigan. For ease of review, each audit recommendation is stated in bold and underlined, followed by COPS' response to the recommendation.

Recommendation 1: Ensure that OCC establishes procedures to ensure future data submitted on grant applications is accurate and correctly based on appropriate and supported information.

The COPS Office concurs with the recommendation.

Discussion and Planned Action:

The grantee agreed with this recommendation and advised that it has established procedures. COPS will review the grantee's procedures to ensure they adequately address the recommendation and will submit to the OIG for review and closure.

Request:

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

Recommendation 2: Require that the OCC's Department of Public Safety establish procedures to ensure that all grant reimbursement requests are based only on actual expenditures recorded in the grant accounting ledgers.

The COPS Office concurs with the recommendation.

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING

Discussion and Planned Action:

The grantee agreed with this recommendation and advised that it has established procedures. COPS will review the grantee's procedures to ensure they adequately address the recommendation and will submit to the OIG for review and closure.

Request:

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

Recommendation 3: Ensure that the OCC's Department of Public Safety implements procedures to ensure that FFRs accurately report grant-related expenditures posted to the grant accounting records during the reporting period.

The COPS Office concurs with the recommendation.

Discussion and Planned Action:

The grantee agreed with this recommendation and advised that it has established procedures. COPS will review the grantee's procedures to ensure they adequately address the recommendation and will submit to the OIG for review and closure.

Request:

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

Recommendation 4: Review the officer retention process with OCC and have OCC reaffirm its intention to retain the officer for 1 year after the award ends and confirm that OCC will use local funds to pay the officer's salary during that timeframe.

The COPS Office concurs with the recommendation.

Discussion and Planned Action:

The grantee concurred with this recommendation and advised that it will retain the grant-funded position for at least one year and will fund that position with local resources. COPS will ensure that the grantee reaffirms its intention to retain the officer for one year after the award ends, and will confirm that the grantee will use local funds to pay the officer's salary during that timeframe. Cops will provided this confirmation the OIG for review and closure.

Request:

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

Carol S. Taraszka, Regional Audit Manager
July 10, 2012
Page 3

Recommendation 5: Require both the OCC grant manager and grant accountant to attend a grants management class.

The COPS Office concurs that additional grant management training may be beneficial to the grantee.

Discussion and Planned Action:

The grantee agreed with the recommendation and is developing internal grant training, to be deployed in the fall of 2012. COPS will review the training materials developed by the grantee to ensure their adequacy and submit to the OIG for review and closure. In addition, COPS will obtain certifications from the grantee that the OCC grant manager and grant accountant have completed this training, and will provide this certification to the OIG.

Request:

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

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 202-616-9215, or you may email at donald.lango@usdoj.gov.

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

The OIG provided a draft of this audit report to the Office of Community Oriented Policing Services (COPS) and the Oakland Community College (OCC). OCC's response is incorporated in Appendix II of this final report, and COPS' response is incorporated in Appendix III. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendation Number

1. **Resolved.** Both OCC and COPS concurred with our recommendation to ensure that OCC establishes procedures to ensure future data submitted on grant applications is accurate and correctly based on appropriate and supported information. COPS stated that it will review OCC's written procedures, to ensure that future data submitted on grant applications is accurate and correctly based on appropriate and supported information.

This recommendation can be closed when we receive a copy of the procedures implemented to ensure that future data submitted on grant applications is accurate and correctly based on appropriate and supported information.

2. **Resolved.** Both OCC and COPS concurred with our recommendation to ensure that OCC implements procedures to ensure that grant reimbursement requests are based on actual expenditures as recorded in the grant accounting records. COPS stated that it will review OCC's written procedures, to ensure that grant reimbursement requests are based on actual expenditures as recorded in the grant accounting records.

This recommendation can be closed when we receive a copy of the procedures implemented by OCC, once reviewed by COPS, to ensure that the OCC's grant reimbursement requests are based on actual expenditures as recorded in the grant accounting records.

3. **Resolved.** Both OCC and COPS concurred with our recommendation to ensure that OCC implements procedures to ensure that FFRs accurately report grant-related expenditures posted to the grant accounting records during the reporting period. COPS stated that it will review OCC's written procedures, to ensure that FFRs accurately

report grant-related expenditures posted to the grant accounting records during the reporting period.

This recommendation can be closed when we receive a copy of the procedures implemented to ensure that FFRs accurately report grant-related expenditures posted to the grant accounting records during the reporting period.

4. **Resolved.** Both OCC and COPS concurred with our recommendation to ensure that OCC implements procedures to ensure that OCC reaffirm its intention to retain the officer for 1 year after the award ends and confirms that OCC will use local funds to pay the officer's salary during that timeframe. COPS stated that it will review OCC's written procedures, to ensure that grant reimbursement requests are based on actual expenditures as recorded in the grant accounting records.

This recommendation can be closed when we receive COPS confirmation that OCC has reaffirmed its intention to retain the officer for 1 year after the award ends and confirms that OCC will use local funds to pay the officer's salary during that timeframe.

5. **Resolved.** Both OCC and COPS concurred with our recommendation to ensure that OCC's grant manager and grant accountant attend a grants management class. OCC stated it is developing internal grant training to be deployed in the fall of 2012. COPS stated it will review the training materials developed by the grantee to ensure their adequacy and submit a copy to the OIG for review. In addition, COPS will obtain certifications from OCC that the grant manager and accountant have completed this training.

This recommendation can be closed when we receive a copy of the training materials developed by OCC as well as certifications that OCC's grant manager and grant accountant completed a grants management class.