



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



Controls to Prevent Duplicate Reimbursements for Salary and Leave in Office of Community Oriented Policing Services Hiring Grants

CONTROLS TO PREVENT DUPLICATE REIMBURSEMENTS FOR SALARY AND LEAVE IN OFFICE OF COMMUNITY ORIENTED POLICING SERVICES HIRING GRANTS

On February 13, 2015, the Department of Justice Office of the Inspector General (OIG) issued a Management Advisory Memorandum to the Office of Community Oriented Policing Services (COPS).¹ The purpose of that memorandum was to provide notification to the COPS Office that the OIG had identified the potential for systematic duplicate funding in the COPS Hiring Recovery Program (CHRP) grant program which could also affect COPS Hiring Program (CHP) awards. Specifically, in five separate audits of CHRP grant recipients between November 2012 and December 2014, the OIG identified a total of \$861,427 in dollar-related findings related to duplication in grant awards for salary and leave. Our Management Advisory Memorandum provided two recommendations to the COPS Office to help address this issue.

The COPS Office provided a response to our memorandum on March 13, 2015.² In that response, it provided details of enhanced controls that it implemented for its hiring grant applications over the past 5 years to help prevent this issue in future awards. However, the COPS Office did not identify any actions it would take to address our recommendation to identify and remedy additional duplicate reimbursements in its previously awarded grants.

On page 8 of this report, we provide an analysis of the COPS Office's response to our memorandum and identify additional actions that we believe the COPS Office should take to strengthen its controls over hiring grant award funding for salary and leave. Further, and consistent with our prior recommendation, we continue to believe that the COPS Office should identify and remedy any additional duplicate reimbursements that it paid to grantees in prior COPS awards.

¹ The OIG memorandum is included on page 1 of this report.

² The COPS Office response is included on page 4 of this report.

**CONTROLS TO PREVENT DUPLICATE REIMBURSEMENTS FOR
SALARY AND LEAVE IN OFFICE OF COMMUNITY ORIENTED
POLICING SERVICES HIRING GRANTS**

TABLE OF CONTENTS

OFFICE OF THE INSPECTOR GENERAL MANAGEMENT ADVISORY MEMORANDUM TO
THE OFFICE OF COMMUNITY ORIENTED POLICING SERVICES 1

OFFICE OF COMMUNITY ORIENTED POLICING SERVICES RESPONSE..... 4

FY 2013 COPS HIRING PROGRAM ONLINE APPLICATION EXCERPT 7

OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND SUMMARY OF ACTIONS
NECESSARY TO CLOSE THE REPORT..... 8

OFFICE OF THE INSPECTOR GENERAL MANAGEMENT ADVISORY
MEMORANDUM TO THE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES



U.S. Department of Justice

Office of the Inspector General

February 13, 2015

MANAGEMENT ADVISORY MEMORANDUM FOR:

RONALD L. DAVIS
DIRECTOR
OFFICE OF COMMUNITY ORIENTED
POLICING SERVICES

FROM:

MICHAEL E. HOROWITZ
INSPECTOR GENERAL

A handwritten signature in black ink, appearing to read "Michael E. Horowitz", written over the printed name.

SUBJECT:

Duplication of Funding in Office of Community
Oriented Policing Services Hiring Grants

The purpose of this memorandum is to disclose the potential for systematic duplicate funding in the Office of Community Oriented Policing Services (COPS) Hiring Recovery Program (CHRP) grant program, which we identified during five audits of CHRP grant recipients as detailed below. This problem may also exist in the COPS Hiring Program (CHP). During our audits of CHRP grants, we identified concerns with the calculation of leave in grant award amounts. Specifically, we found that the process to calculate the entry-level salary and fringe benefits for locally-funded sworn officers resulted in award amounts that duplicated costs for salary and leave.

In the budget detail section of the CHRP grant application, the COPS Office requested information about the applicant's then-current first year entry-level salary and fringe benefits package for locally-funded sworn officers. The application also instructed applicants to calculate the fringe benefit costs based on the first year entry-level fringe benefits for one sworn officer position. Within the fringe benefits section, the application provided an itemized list of fringe benefit types, including vacation and sick leave.¹

During our audits, grantee officials told us that the electronic application requested the applicant to identify the number of hours each officer was

¹ The application also allowed the applicant to enter data for three additional, undefined "other" fringe benefit categories.

anticipated to earn for vacation and sick leave per year. These grantee officials said that the electronic grant application automatically calculated dollar amounts associated with the hours in each leave category, and that these dollar amounts were then included as separate fringe benefit costs in the total funds requested.

During audits of CHRP grants, we found that some of the grant award amounts included base salary amounts, as well as vacation and sick leave fringe benefit allocations. When our auditors reviewed the basis (such as the police contract) for the salary rates for the entry level officers, we found that the base salaries already included provisions for vacation and sick leave. As a result, the grant awards provided duplicate funding for leave because the approved salary costs included vacation and sick time and the approved fringe benefit costs also included vacation and sick time. As shown in the following table, five audits identified more than \$850,000 in dollar-related findings associated with the inclusion of vacation and sick leave in both the approved salary and fringe benefit budget categories.

Duplicate Vacation and Sick Leave Funding Identified During OIG Audits of CHRP Grants				
Report Number	Grantee	Duplicate Leave Questioned Costs	Duplicate Leave Funds to Better Use	Duplicate Leave Dollar-Related Findings
GR-40-13-001	Jackson, Tennessee	\$ 0	\$ 60,870	\$ 60,870
GR-40-13-002	Wilmington, North Carolina	0	112,684	112,684
GR-60-14-005	Tulsa, Oklahoma	108,494	139,732	248,226
GR-50-14-007	Toledo, Ohio	396,321	0	396,321
GR-50-15-003 ²	Paducah, Kentucky	0	43,326	43,326
Totals		\$504,815	\$356,612	\$861,427

The Tulsa and Toledo grantees requested and received reimbursement for both the base salary amounts (that included vacation and sick leave) and the vacation and sick leave fringe benefit costs. As a result, we questioned these reimbursed costs as unallowable. Both grantees repaid the questioned costs.

In the other audits, the grantees did not request reimbursement for vacation and sick leave as fringe benefits (separate from the salary amounts)

² We were unable to determine the exact amount of duplicated funding for vacation and sick leave fringe benefits for the entire Paducah grant award period because the COPS Office grant application only requested itemized fringe benefit costs by category for the first year of the award. However, by using the Year 1 amounts allocated for vacation and sick leave fringe benefits and simply applying those same amounts to Years 2 and 3 (which does not account for raises or changes in leave earnings), we conservatively estimated that the total amount awarded specifically for vacation and sick leave within the fringe benefits section of the grant award amount was \$43,326.

because the vacation and sick leave were already included in the base salary amounts. At the end of the grant period, the grant award amount had not been or would not have been fully drawn down, and we recommended that these unused funds be put to better use.

Given these audit results, we believe that similar problems may exist in other CHRP grants and also in CHP grants. Therefore, we recommend that the COPS Office determine whether additional duplicated amounts were approved for its hiring grants and take appropriate actions to remedy any identified instances. For future hiring awards, the COPS Office should ensure that grantees are not awarded duplicate funding for salary and leave costs.



We are providing this information so that corrective action can be taken. Please advise us within 30 days of the date of this memorandum of any actions the COPS Office has taken or intends to take regarding the issues discussed herein. If you have any questions or would like to discuss the information in this memorandum, please contact me at (202) 514-3435, or Jason Malmstrom, Assistant Inspector General for Audit, at (202) 616-4633.

cc: Tammie Gregg
Counsel to the Associate Attorney General

Richard P. Theis, Assistant Director
Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

OFFICE OF COMMUNITY ORIENTED POLICING SERVICES RESPONSE³



U.S. DEPARTMENT OF JUSTICE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
Office of the Director
145 N Street NE, Washington, DC 20530

COPS

MEMORANDUM

TO: Michael E. Horowitz
Inspector General
United States Department of Justice

FROM: Ronald L. Davis *Sandra K. Webb*
Director *for Ronald L. Davis*
Office of Community Oriented Policing Services

DATE: March 13, 2015

SUBJECT: OIG Management Advisory Memorandum on Duplication of Funding in Office of Community Oriented Policing Services Hiring Grants, February 13, 2015.

This memorandum is the COPS Office response to the above referenced OIG Management Advisory Memorandum. In its Advisory Memorandum, the OIG identified concerns with the calculation of leave in grant award amounts for COPS Hiring Recovery Program (CHRP) grants. Specifically, during their audits of CHRP grants, the OIG found that the award amounts for five awards included duplicated costs for salary and leave. The OIG concluded that the process to calculate the entry level salary and fringe benefits for locally-funded sworn officers resulted in award amounts that duplicated costs for salary and leave, and that this could potentially be a systemic issue. As a result, the OIG recommended that the COPS Office determine whether additional duplicated amounts were approved for its CHRP and COPS Hiring Program (CHP) grants, and to take appropriate actions to remedy any identified instances. The OIG also advised that for future hiring awards, the COPS Office should ensure that grantees are not awarded duplicate funding for salary and leave costs.

The COPS Office acknowledges that in the five grants identified by the OIG, there were duplicative amounts for vacation and sick leave included in the award amounts. However, the COPS Office does not believe that this was caused by the process to calculate the entry level salary and fringe benefits for locally-funded sworn officers, nor does the COPS Office believe this is a systemic issue across its CHRP and CHP grants. Rather, the COPS Office believes that the questioned costs identified by the OIG represent instances where the grantees incorrectly completed their grant applications. To support our position, we will describe the efforts made by the COPS Office to ensure the CHRP and CHP pre-award and post-award processes minimized any possible budget reporting errors or risk in duplication of funding.

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING

³ Not all attachments to the COPS Office's response were included in this final report.

Mr. Horowitz
March 13, 2015
Page 2

Pre-Award Activities

The CHRP (and CHP) applications are designed for the applicants to self-report the requested information. We provide clear instructions and guidance, but must rely on the information the applicants provide to us, as well as the applicant's certification that the information in the application is correct. When the applications are received, the COPS Office performs a thorough review, including a review of the budget, to identify any obvious or egregious errors. Specifically, we are completely reliant on the figures the applicant provides for their base salary and fringe benefits when we calculate award amounts. As we will describe below, we provide significant guidance to aid the applicant in completing their applications. The responsibility lies with the applicant (and ultimately the grantee) to ensure they are providing accurate data and are drawing down the appropriate approved costs based on the appropriate entry-level officer salary and fringe benefits packages for their agency.

In the 2009 CHRP Application Guide (CHRP App Guide) and Application, the COPS Office provided detailed guidance to assist applicants in completing their application. Throughout the CHRP App Guide, we stipulated that the only allowable costs under CHRP are the approved full-time entry-level salaries and fringe benefits of newly hired or rehired sworn career law enforcement officers. We also advised that any additional costs higher than entry-level must be paid with local funds, and not CHRP funds. Additionally, the COPS Office included a sample budget worksheet in the CHRP App Guide. The 2009 CHRP Application also included similar language. **(See the attached excerpts from the 2009 CHRP Application Guide and Application.)**

Beginning in 2010, the COPS Office included additional language to further ensure clarity in the application process. In the CHP Application Guide (CHP App Guide), in addition to the language used in the CHRP App Guide, the COPS Office also added specific guidance to assist the applicant. In the instructions provided for the Budget Detail Worksheet, we included the following additional language:

"For agencies that do not include fringe benefits as part of the base salary costs and typically calculate these separately, the allowable expenditures may be included under Part 1, Section B. Any fringe benefits that are already included as part of the agency's base salary (Part 1, Section A of the Sworn Officer Budget Worksheet) should not also be included in the separate fringe listing (Part 1, Section B)."

We also included language to remind the applicants to carefully review and confirm the accuracy of their base salary and fringe benefits, and also included a sample budget worksheet to assist the applicants. The CHP application instructions included language cautioning the applicant that any fringe benefits that are already included as part of the agency's base salary should not be included in the separate fringe benefit listing. **(See the attached excerpts from the 2010 through 2014 CHP Application Guides and online Application.)**

Mr. Horowitz
March 13, 2015
Page 3

The COPS Office has continued to develop ways to increase clarity in both the application materials and the system functions within the electronic grant application itself to ensure applicants are providing the most accurate information. This includes adding more instructional language (Frequently Asked Questions), and creating electronic grant system enhancements to the application itself to aid the in the preparation of the applications. **(See attached excerpts from the 2013 and 2014 CHP Online Applications.)** In FY2014, COPS added language in the Financial Clearance Memo, which is included in the Award Package, to clarify and stress to awardees that fringe benefits already reflected in the base salary may not be drawn down individually under Fringe Benefits **(See attached Financial Clearance Memo.)**

Post-Award Activities

Once awarded, CHRP and CHP grantees are provided additional guidance within the Grant Owner's Manual (GOM). The GOM advises the grantee that the funding under this grant is for the payment of approved full-time entry-level salaries and fringe benefits, and that any salary and fringe benefit costs higher than entry level must be paid with local funds. The GOM further states that:

"Only actual allowable costs incurred during the grant award period will be eligible for reimbursement and drawdown. If your agency experiences any cost savings over the course of the grant (for example, your grant application overestimated the total entry-level officer salary and fringe benefits package), your agency may not use that excess funding....Any funds remaining after an agency has drawn down for the costs of salaries and fringe benefits incurred during the 36-month funding period for each awarded position will be deobligated during the closeout process, and should not be spent by your agency."

The GOM further explains that *"salaries covered by CHRP must be based on your agency's standard entry-level salary and fringe benefits package under the laws or rules that govern hiring by your agency."* **(See attached excerpts from the 2009 CHRP GOM and the 2010 through 2014 CHP GOMs.)**

The COPS Office thanks the Office of the Inspector General for the opportunity to review and respond to this Management Advisory Memorandum. If you have any questions, please contact Donald Lango at (202) 616-9215. If the COPS Office may be of further assistance to you on this matter, please do not hesitate to contact me.

cc: Richard P. Theis
Assistant Director, Audit Liaison Group
Justice Management Division

Sandra Webb, Acting Principal Deputy Director
Office of Community Oriented Policing Services

FY 2013 COPS HIRING PROGRAM ONLINE APPLICATION EXCERPT

SECTION 14A: BUDGET DETAIL WORKSHEETS

Instructions: This worksheet will assist your agency in reporting your agency's current entry-level salary and benefits and identifying the total salary and benefits request per officer position for the length of the grant term. Please list the current entry-level base salary and fringe benefits rounded to the nearest whole dollar for one full-time sworn officer position within your agency. Do not include employee contributions. (Please refer to <http://www.cops.usdoj.gov/Default.asp?Item=46> for information on the length of the grant term for the program under which you are applying.)

Special note regarding sworn officer fringe benefits: For agencies that do not include fringe benefits as part of the base salary costs and typically calculate these separately, the allowable expenditures may be included under Part 1, Section B. Any fringe benefits that are already included as part of the agency's base salary (Part 1, Section A of the Sworn Officer Budget Worksheet) should not also be included in the separate fringe listing (Part 1, Section B). Please refer to <http://www.cops.usdoj.gov/Default.asp?Item=46> for information about allowable and unallowable fringe benefits for sworn officer positions requested under the program to which your agency is applying.

A. SWORN OFFICER POSITIONS

Full-Time Entry-Level Sworn Officer Base Salary Information

Part 1: Instructions. Please Complete the questions below based on your agency's entry-level salary and benefits package for one locally-funded officer position. As applicable per the program-specific Application Guide, you may also be required to project Year 2 and Year 3 salaries.

Sworn Officer Position

A. Base Salary Information

Year 1 Salary

Enter the first year entry-level base salary for one sworn officer position.

59652.00

Please check this box if base salary includes vacation costs.

Please check this box if the base salary includes sick leave costs.

Year 2 Salary

Enter the second year entry-level base salary for one sworn officer position.

62712.00

Please check this box if base salary includes vacation costs.

Please check this box if the base salary includes sick leave costs.

Year 3 Salary

Enter the third year entry-level base salary for one sworn officer position.

65940.00

Please check this box if base salary includes vacation costs.

Please check this box if the base salary includes sick leave costs.

B. Fringe Benefit costs should be calculated for each year of the grant term.

FRINGE BENEFITS:

	Year 1 Fringe Benefits		Year 2 Fringe Benefits		Year 3 Fringe Benefits	
	COST BASE	% OF SALARY	COST BASE	% OF SALARY	COST BASE	% OF SALARY
Social security expenses cannot exceed 6.2% <input checked="" type="checkbox"/> Exempt <input type="checkbox"/> 6.2% <input type="checkbox"/> Fixed Rate	0	0.00	0	0.00	0	0.00
Medicare expenses cannot exceed 1.45% <input type="checkbox"/> Exempt <input checked="" type="checkbox"/> 1.45% <input type="checkbox"/> Fixed Rate	864.95	1.45	909.32	1.45	956.13	1.45
Health Insurance (Family Coverage)	12144.00	20.36	12144.00	19.36	12144.00	18.42
Life Insurance	85.00	0.14	85.00	0.14	85.00	0.13
Vacation Number of Hours Annually: 0	0	0.00	0	0.00	0	0.00
Sick Leave Number of Hours Annually: 0	0	0.00	0	0.00	0	0.00
Retirement	32179.27	53.94	33707.70	53.75	36702.20	55.66
Worker's Compensation <input type="checkbox"/> Exempt	7814.41	13.10	7318.49	11.67	7695.20	11.67
Unemployment Insurance <input checked="" type="checkbox"/> Exempt	113.34	0.19	175.59	0.28	184.63	0.28
Other Liability Insurance	2851.37	4.78	2997.63	4.78	3151.93	4.78
Other Disability Insurance	240.00	0.40	240.00	0.38	240.00	0.36
Other Holiday Pay	2066.00	3.46	2493.00	3.98	2555.00	3.87

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

In response to the Office of the Inspector General (OIG) Management Advisory Memorandum, the Office of Community Oriented Policing Services (COPS) provided its analysis and response with attachments indicating controls it has established since the COPS Hiring Recovery Program (CHRP) solicitation was closed.

While the COPS Office agreed that duplicative amounts were identified by the OIG for vacation and sick leave in five audits of CHRP grants, it disagreed that this was caused by the process to calculate entry level salary and fringe benefits. Specifically, the COPS Office stated that it believed that the duplication was caused by grantees who incorrectly completed their grant applications. Further, it stated that it did not believe that this was a systematic issue identified across CHRP and COPS Hiring Program (CHP) grants.

While the OIG agrees that the grant recipients incorrectly completed grant applications, as explained in our memorandum we believe that one of the causes for inaccurate salary and fringe benefits costs charged to CHRP grants was the COPS Office's application process for calculating fringe benefits. This process had the potential for causing systematic duplicate funding in COPS hiring grants. We specifically identified such instances in five grant audit reports issued between November 2012 and December 2014 identifying \$861,427 in award duplication for salary and leave. In their responses to these audits, some grant recipients expressed confusion and a belief that they completed the leave section of the grant application and reimbursements correctly. The COPS Office made modifications to its fiscal year (FY) 2013 COPS Hiring Program grant application opened in April 2013 that helped address this weakness in its application process. We provide an analysis of those actions, as well as actions that COPS Office could take to further improve these controls in our analysis of recommendation 2.

In addition, the COPS Office stated in its response that it is completely reliant on the information that the applicants submit for base salary and fringe benefits. It relies on the applicants to submit correct information, and only reviews for obvious or egregious errors. This is concerning to the OIG because government agencies have a responsibility to implement adequate controls to ensure the effectiveness and efficiency of their operations, in this case the appropriate awarding of taxpayer dollars to support community policing. Section OV3.07 of the Government Accountability Office's Standards for Internal Control in the Federal Government, which sets internal control standards for federal entities, states:

Management evaluates control deficiencies identified by management's ongoing monitoring of the internal control system as well as any separate evaluations performed by both internal and external sources. A deficiency in internal control exists when the design, implementation, or operation of a

control does not allow management or personnel, in the normal course of performing their assigned functions, to achieve control objectives and address related risks.

Further, Office of Management and Budget Circular A-123 requires federal managers to assess the adequacy of internal control in Federal programs and operations, and correct deficiencies identified through those efforts.

We believe that the results of the five OIG audits of grant recipients indicates that there was a deficiency in the CHRP application controls designed to prevent duplicate funding from being awarded. As a result, the COPS Office has a responsibility to correct those controls and strengthen them to help ensure duplicate funding is not awarded. Particularly in light of the findings of the OIG's audits, which included information indicating that applicants were not clear about how to submit application data properly, the COPS Office should not rely solely on applicants to ensure that application data is accurate, but rather should enhance its controls to prevent duplicate funding from occurring.

Finally, we note that the COPS Office has implemented controls to help address this issue starting in its FY 2013 hiring grant applications, and we encourage the COPS Office to continue improving its internal controls over processes when deficiencies become apparent.

The following discusses our recommendations to the COPS Office and the actions necessary to close them.

Recommendations to COPS:

1. Determine whether additional duplicated amounts were approved for its hiring grants and take appropriate actions to remedy any identified instances.

Resolved. While the COPS Office did not state whether it agreed with this recommendation, it acknowledged that the OIG identified duplicated payments in five grant audits. In addition, it has implemented additional controls since the CHRP solicitation to help reduce the risk of duplicate reimbursements for salary and leave in hiring grants. These actions help remedy the procedural control deficiency we identified in our audits and expressed to COPS in the management advisory memorandum. As a result, this recommendation is resolved.

To close this recommendation, the COPS Office must make a reasonable effort commensurate with the severity of the risk to identify whether any additional duplicated amounts were approved for salary and leave costs in hiring grants. Based on the additional controls implemented in FY 2013 as discussed in the analysis of recommendation 2, we believe the applications most at risk for such duplication are the FY 2009 – 2012 CHRP and CHP grants that were issued with leave approved for reimbursement. Therefore, COPS should determine whether

additional duplicated grant funding for salary and leave were issued under those solicitations, and remedy any duplicated funding it identifies.⁴

This recommendation can be closed once we receive and review documentation of actions that COPS has taken to identify any additional duplicated amounts that were approved for hiring grants, and remedied any identified instances.

2. Ensure that grantees are not awarded duplicate funding for salary and leave costs for future hiring awards.

Resolved. COPS stated that it disagreed that duplicate reimbursements for salary and leave were caused by the process to calculate salary and fringe benefits. Albeit that disagreement, the COPS Office has implemented additional controls in its award application process to help reduce the risk of duplication in grant reimbursements for salary and leave. Specifically, in the FY 2009 CHRP applications with which we identified concerns, applicants were requested to identify the amount of base salary, as well as vacation and sick leave, but there were no directions in the CHRP application guide to exclude leave from the base salary. Starting in FY 2010, COPS added instructions in its hiring grant application guide to help address the potential for including fringe benefits in applicants' base salary calculations. While this guidance helped to highlight the potential risk for applicants, it did not directly address the issue in the salary and leave section of the application budget, which is where duplicative award amounts are calculated and requested. Applicants who did not read the solicitation and application guide in detail may have missed the guidance and submitted the budget with duplication.

Starting in FY 2013, COPS implemented a control into the grant application budget module, which is an electronic form computed by each grant applicant. This control took the form of checkboxes in its electronic application requesting that grantees check the box if the base salary entered in the application budget includes vacation or sick leave costs.⁵ In our opinion, this control more directly addresses the risk that applicants could unknowingly submit an application for duplicative reimbursements. We determined that these actions have advanced the resolution of this recommendation, and as a result we consider this recommendation resolved.

To help close this recommendation, we followed up with the COPS Office after we received its response and determined that when used properly, these controls could prevent applicants from submitting requests for duplicate funding associated with leave and salary. When the checkboxes are selected on the electronic application, the COPS Office reported that the applicant does not have

⁴ There are several ways by which the COPS Office could address this recommendation. For example, it could contact grantees who were approved for leave reimbursements under those solicitations and request a certification that the base salaries submitted in the applications did not include costs for leave.

⁵ See page 7 in this report.

the ability to submit an amount for the applicable leave costs. However, we also noted that because the control has a default value of "unchecked" indicating that the base salary costs do not include leave, applicants have the potential of overlooking the checkbox and erroneously submitting an application indicating that base salary costs do not include leave costs when in fact they do. As a result, the COPS Office could strengthen that control to ensure that applicants not be allowed to submit the application without making a selection of "yes" or "no" as to whether the salary includes leave, thereby not allowing any default value in the application to be accepted as the applicants' submissions.

This recommendation can be closed once we receive and review documentation indicating that COPS has strengthened its controls to better ensure that applicants cannot submit an application for reimbursement of duplicate salary and leave costs.