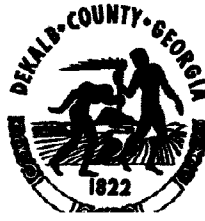


# DeKalb



# County

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Department of Finance

Internal Audit and Licensing

**DATE:** June 15, 2010

**TO:** William O'Brien, Chief of Police

**FROM:** Acting Deputy Director of Finance, Internal Audit & Licensing (DIAL)

**SUBJECT:** American Recovery and Reinvestment Act of 2009  
Community Oriented Policing Services (COPS)-Award # 601115

### General Information

The American Recovery and Reinvestment Act of 2009 (ARRA) was enacted in February, 2009. The goal of ARRA is to create new jobs, save existing jobs, spur economic activity, and invest in long-term growth. ARRA's methods for achieving these goals included increasing federal funds for education, healthcare, and entitlement programs by \$224 billion and providing \$275 billion for federal contracts, grants, and loans.

"The COPS Hiring Program (CHP) is a competitive grant from the Department of Justice that provides funding directly to state, local and tribal law enforcement agencies nationwide to hire and/or rehire full-time sworn officers to increase their community policing capacity and crime prevention efforts. CHP grants will provide 100 percent funding for approved entry-level salaries and fringe benefits for three years for newly-hired, full-time sworn officer positions, or for rehired officers who have been laid off or are scheduled to be laid off due to local budget cuts." The County was awarded \$3,112,845 (Award# 601115) to pay the salaries and fringe benefits of 15 police officers. As of May 11, 2010, \$116,225 has been expensed from this award.

Agency	Award Amount	Total Grant Money Expensed as of May 11, 2010	Total Expensed as of May 11, 2010 from Operating Acct	Total Grant Money Remaining
Police	\$3,112,845	\$116,225	\$0	\$2,996,620

### Purpose and Scope

The purpose of the audit is to obtain, review, and ensure compliance with all existing contracts and grant agreements in Police Services for ARRA funds.

### Scope

Our audit covered the period July 1, 2009 through May 11, 2010. We reviewed the Board of Commissioner's Agenda, contracts, the Department of Justice's Frequently Asked Questions, Oracle expenditure reports and Reimbursement for Outstanding Revenue form. Interviews were held with

employees from the Finance Director's Office, the Finance-Budget & Grants Division, and Police Services.

**Conclusion**

Based on our review, we have concluded that Police Services is in compliance with the guidelines set forth by ARRA as of May 11, 2010.

**Observation**

The COPS grant pays \$36,582 for the yearly salary of entry-level police officers; \$3,048 represents the monthly entry-level amount. The entire monthly salaries of police officers higher than \$3,048 are being paid from the COPS grant. The Department of Justice's Frequently Asked Questions, which is supplemental information to the grant agreement, states that any salaries and fringe benefits higher than the entry-level amount must be paid from the County's operating account. Budgets and Grants Division stated that all expenses will be applied to the Police Services operating account after all grant funds are exhausted.

**Recommendation**

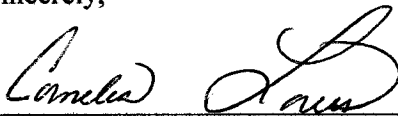
Internal Audit recommends that Budget and Grants Division allocate \$3,048 monthly to the COPS grant. Any portion of salaries and fringe benefits higher than \$3,048 should be charged to Police Services' operating account. This is to ensure an accurate account of year-to-date expenditures for the COPS grant.

**Comment**

The COPS grant provides funding for fifteen police officers. Currently, there are eleven recipients under the COPS grant, due to the resignation of four police officers. Police Services informed Internal Audit that the officers will be replaced in August 2010 with the Police Academy graduates.

Internal Audit expresses appreciation for the assistance provided by your staff during our review. Please let us know if you have any questions or concerns.

Sincerely,



Cornelia Louis

Cc: Dr. Michael J. Bell, Chief Financial Officer  
Keith Barker, Chief Operating Officer and Executive Assistant  
William Z. Miller, Director of Public Safety  
Deborah Sherman, Finance-Budget and Grants/CIP Manager  
Nadine Raidbard, GAO Senior Analyst, Financial Markets and Community Investment Group

CL/TG