



**AUDIT OF
THE OFFICE OF COMMUNITY ORIENTED
POLICING SERVICES
TECHNOLOGY PROGRAM GRANT AWARDED TO
THE COLUMBUS POLICE DEPARTMENT
COLUMBUS, OHIO**

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

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January 2013

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EXECUTIVE SUMMARY

The Office of the Inspector General, Audit Division, has completed an audit of the Office of Community Oriented Policing Services (COPS) Technology Program grant number 2008-CK-WX-0200 in the amount of \$1,215,890 awarded to the Columbus, Ohio, Police Department (Columbus PD). The COPS Technology Program provides direct funding for the continued development of technologies and automated systems to assist in investigating, responding to, and preventing crime. Grants are intended to enhance a variety of technical equipment and/or programs to encourage the continuation and advancement of community policing efforts within a jurisdiction.

Specifically, the purpose of grant number 2008-CK-WX-0200 was to assist the Columbus PD to: (1) purchase and install a video recording system for police vehicles that wirelessly transfers video to servers at 17 W-Fi hot spots, 110 digital video cameras in marked cruisers, and support software; and to (2) provide training for officers on the system. Additionally, the Columbus PD planned for the video recordings to assist in the prosecution of criminal and traffic-related offenses.

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. The objective of our audit was to review performance in the following areas: (1) internal control environment, (2) drawdowns, (3) grant expenditures, (4) budget management and control, (5) federal financial and progress reports, (6) grant requirements, (7) program performance, and (8) monitoring contractors. We determined that indirect costs, program income, and sub-grantees were not applicable to this grant.

Our audit revealed that the Columbus PD generally complied with COPS grant guidelines and requirements. However, we identified weaknesses related to internal control and property management, as summarized below.

- Grantee officials responsible for administering the grant did not receive adequate grant management training prior to assuming their grant-related duties.
- The grantee did not have a formal policy to ensure that grant-related invoices are reviewed and approved by the grant manager.
- The grantee did not consistently document the receipt of grant-related goods and services.
- The grantee had difficulty locating some equipment installed in police vehicles. Additionally, property inventories were not conducted as required. Furthermore, in one instance, the serial number on the property inventory record was incorrect. Finally, in two instances, property purchased with grant funds was not properly labeled.
- The grantee did not have a formal process to ensure property records are maintained with all required elements to properly account for grant-funded equipment.
- The grantee did not have a formal process to monitor contractors.

Our report contains six recommendations to address the weaknesses we identified. Our findings are discussed in the Findings and Recommendations section of the report, and our audit objectives, 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) Technology Program grant number 2008-CK-WX-0200 in the amount of \$1,215,890 awarded to the Columbus, Ohio, Police Department (Columbus PD). The COPS Technology Program provides direct funding for the continued development of technologies and automated systems to assist in investigating, responding to, and preventing crime. Grants are intended to enhance a variety of technical equipment and/or programs to encourage the continuation and advancement of community policing efforts within a jurisdiction.

Specifically, grant number 2008-CK-WX-0200 was awarded to the Columbus PD to enable the police department to purchase an integrated mobile computing and digital video system. The system was designed to allow digital recordings from cruisers to be wirelessly uploaded and downloaded to servers to be made quickly available for viewing on desktop computers. The digital video system was to include servers to store the digital data in a long-term storage environment, and software to maintain, manage, and view the digital data. The previous system required police officers to manually remove footage from camera hard drives and, according to the Columbus PD, processing the hard drives was time-consuming and the video footage was not readily available. With the new system, the ease of accessibility of footage was projected to assist in the processing of public records requests and to aid in the prosecution of criminal and traffic-related offenses. This grant enabled the Columbus PD to purchase and install server-based wireless automatic video transfer for 17 Wi-Fi hot spots, 110 digital video cameras in marked cruisers, and support software; as well as to train officers to use the system. The Columbus PD planned to allow citizens, community groups, and neighborhood block watches the opportunity to see video footage of actual issues in their communities.

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. The objective of our audit was to review performance in the following areas: (1) internal control environment, (2) drawdowns, (3) grant expenditures, (4) budget management and control, (5) federal financial and progress reports, (6) grant requirements, (7) program performance, and (8) monitoring contractors. We determined that indirect costs, program income, and sub-grantees were not applicable to this grant.

As shown in the following table, the Columbus PD was awarded a total of \$1,215,890 to implement the grant program.

**TABLE 1. COLUMBUS POLICE DEPARTMENT
GRANT 2008-CK-WX-0200¹**

GRANT AWARD	AWARD START DATE	AWARD END DATE	AWARD AMOUNT
2008-CK-WX-0200	12/26/07	12/25/12	\$1,215,890
Total:			\$1,215,890

Source: The COPS Office

Background

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 prevention of crime and the fear of crime on a local basis. Community policing puts law enforcement professionals on the streets and assigns them a beat so they can build mutually beneficial relationships with the people they serve.

The city of Columbus is the capital of and the largest city in the state of Ohio, with a population of 787,033 as reported in the 2010 U.S. Census. The broader metropolitan area of Columbus encompasses several counties and is the third largest in Ohio behind the metropolitan areas of Cleveland and Cincinnati. In addition, Columbus' metropolitan area has a population of 1,836,536; this makes it the fourth most populous state capital in the United States.

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 applicable COPS Technology Program Grant Owner's Manual and the grant award documents.

In conducting our audit, we performed sample testing in four areas: (1) drawdowns, (2) transactions, (3) budget management and control, and

¹ The award end date was changed from 12/25/2010 to 12/25/2012 in a no-cost budget modification granted by the COPS Office.

(4) property management. In addition, we reviewed the timeliness and accuracy of Federal Financial Reports (FFR) and progress reports, evaluated performance to grant objectives, and reviewed the internal controls of the financial management system. Our audit objectives, scope, and methodology are discussed in Appendix I.

FINDINGS AND RECOMMENDATIONS

The Columbus PD generally complied with the COPS Office's grant guidelines with respect to grant expenditures, budget management and control, and reporting. However, we identified weaknesses related to grant administration, property management, and monitoring contractors.

Internal Control Environment

We reviewed the Columbus PD's financial management policies and procedures to assess its risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the grant. We also interviewed individuals who were involved with the grant, such as grant project management and finance personnel, and we evaluated grant management practices to further assess risk.

Single Audit

Office of Management and Budget (OMB) Circular A-133 requires grantees to perform a Single Audit if federal expenditures exceed \$500,000 in a year. We determined that the Columbus PD was required to have a Single Audit performed in 2010, and we reviewed this report.

The Single Audit Report was prepared under the provisions of OMB Circular A-133. We reviewed the independent auditor's assessments, which disclosed a significant internal control deficiency in 2010. In the category of federal award findings, the Single Audit indicated that the grantee was not monitoring a sub-recipient to ensure the sub-recipient was compliant, and the award information was not included within the contract with the sub-recipient. However, as there were no sub-recipients associated with this grant, we did not note this as an area of concern.

Financial Management System

According to the COPS 2008 Technology Program Grant Owner's Manual, the Columbus PD is required to keep accurate financial records by maintaining accounting systems and financial records to accurately account for funds awarded and disbursed. There was sufficient separation of duties, and the financial management operating procedures were documented.

Grant Administration

From the start of the grant, various Columbus PD officials managed grant-related planning, administration, and procurement. According to Columbus PD officials, three different Columbus PD officials have held the position of grant project manager since the start of the grant. The first project manager prepared the proposed budget and application, while the second project manager was involved in the initial order of equipment for the project. Furthermore, at the time of this audit, a third official was in the grant program manager position.

Columbus PD officials gave conflicting accounts of which office was responsible for preparing and submitting program progress reports. Additionally, an individual responsible for the accountability of property purchased with grant funds was unsure whether certain equipment was purchased with grant funds. Furthermore, the grantee planned to assess performance for one of the grant goals by measuring the availability of digital video to assist in the prosecution of criminal and traffic-related offenses. However, we were told that the Columbus PD had not maintained information regarding project impact.

The grant program manager at the time of our audit stressed to auditors that he had little involvement in the grant project because most of the work had been accomplished prior to his appointment to the position. He also explained that he was not provided any grant management training when he started in his position. We believe that the Columbus PD should ensure that its grant project managers receive adequate training.

Drawdowns

Grant officials stated that drawdowns were based on actual expenditures in the accounting records. As shown in Table 2, we reviewed the accounting records and compared expenditures to the actual drawdowns and found that the transactions in the accounting records were in agreement with the amount of drawdowns.

TABLE 2. DRAWDOWNS VERSUS ACCOUNTING RECORDS²

DATE OF DRAWDOWN PER THE COPS OFFICE	AMOUNT DRAWN DOWN PER THE COPS OFFICE	GRANT EXPENDITURES PER ACCOUNTING RECORDS FOR DRAWDOWN PERIOD	DIFFERENCE BETWEEN DRAWDOWNS AND EXPENDITURES IN ACCOUNTING RECORDS	CUMULATIVE DRAWDOWNS PER THE COPS OFFICE	CUMULATIVE EXPENDITURES PER ACCOUNTING RECORDS
09/10/2010	\$364,336	\$364,336	\$0	\$364,336	\$364,336
10/22/2010	\$24,669	\$24,669	\$0	\$389,005	\$389,005
11/22/2010	\$20,000	\$20,000	\$0	\$409,005	\$409,005
12/20/2010	\$294,896	\$294,896	\$0	\$703,901	\$703,901
01/21/2011	69,705	\$69,705	\$0	\$773,606	\$773,606
06/17/2011	\$447	\$447	\$0	\$774,053	\$774,053
06/17/2011	\$236	\$236	\$0	\$774,289	\$774,289
06/17/2011	\$7,422	\$7,422	\$0	\$781,711	\$781,711
06/17/2011	\$4,623	\$4,623	\$0	\$786,334	\$786,334
06/17/2011	\$6,834	\$6,834	\$0	\$793,168	\$793,168
07/15/2011	\$9,287	\$9,287	\$0	\$802,455	\$802,455
08/12/2011	\$7,155	\$7,155	\$0	\$809,610	\$809,610
09/16/2011	\$10,795	\$10,795	\$0	\$820,405	\$820,405
10/21/2011	\$498	\$498	\$0	\$820,902	\$820,902
02/23/2012	\$296,764	\$296,764	\$0	\$1,117,666	\$1,117,666
04/19/2012	\$7,947	\$7,947	\$0	\$1,125,612	\$1,125,612

Source: Columbus PD accounting records and COPS Office drawdown records.

Grant Expenditures

We reviewed the expenditures for the grant and found there were a total of 61 transactions totaling \$1,125,612 between August 2010 and

² The actual drawdown and expenditure amounts may be greater or less than the amounts shown due to rounding.

March 2012. We selected a judgmental sample of 30 transactions charged to the grant for a total dollar amount of \$891,185. Overall, we reviewed 79 percent of the grant expenditures and found that they were generally supported and properly charged to the grant.

Procurement and Receiving

Though the expenditures were generally supported, we found there was not always documentation that an authorized individual approved the payment of invoices. The lack of documentation of the project manager's approval before expenses were charged to COPS grants was also noted in an independent auditor's comments related to the single audit for the year ended December 31, 2010.³ In response to the comments, in an internal Columbus PD e-mail, a previous grant program manager acknowledged that the Columbus PD did not have a procedure for authorizing the payment of grant-related expenditures. The development and implementation of a process was deferred to the Fiscal Operations Unit.

A Columbus PD fiscal manager stated that a policy implemented after the independent auditor's comments directs personnel from the unit that receives property to supply finance personnel with written documentation and/or a packing slip for equipment, supplies, or services. He explained that written notice of this policy was given to Columbus PD employees responsible for paying invoices. The fiscal manager added that the Columbus PD planned to, but had not yet, updated the Fiscal Operations Unit Standard Operating Procedure (SOP) to formalize this policy. The grant project manager stated that he typically confirms receipt of orders and communicates with finance personnel to provide approval to pay invoices.

Of the 30 transactions we reviewed, only 15 included a written approval to pay invoices. Of the 15 transactions that did not include the approval to pay, 2 of the transactions were made after the independent auditor's comments. Due to the high turnover we observed in the project manager position, we believe that the Columbus PD should formalize its invoice review and approval policy.

Also, the grantee's verification of receipt of goods and services was not documented. Of the supporting documentation we reviewed, we found only one case where the grantee provided documentation of verification of receipt of equipment, supplies, and services. Therefore, the documented support

³ This was not a finding in the single audit for the year ended December 31, 2010. However, it was identified in a separate letter to management as a matter that did not require inclusion in the single audit but was a matter for which the independent auditor believed improvements in compliance, internal controls, or operational efficiencies might be achieved.

for transactions was not complete, and in many cases it could not be determined whether an individual with appropriate knowledge verified the receipt of equipment, supplies, or services. We believe that the Columbus PD should develop and implement a formal policy to document and maintain record of the receipt of equipment, supplies, and services.

Budget Management and Control

According to the COPS 2008 Technology Program Grant Owner's Manual, movement of dollars between approved budget categories or other budget modifications is allowed up to 10 percent of the total award amount as last approved by the COPS Office, provided there is no change in project scope.

Initially, the approved budget categories for the project were equipment, consultants and contractors, and other. On June 12, 2012, the COPS Office approved a grantee request for a budget modification. The approved budget modification added training, travel, and supplies as budget categories to the grant, but the scope of the project and the award amount remained the same. Additionally, the approved budget modification extended the period of the grant from an end date of June 25, 2012, to a revised end date of December 25, 2012.

We assessed the grantee's expenditures in the budget categories, and we determined that the Columbus PD did not exceed the 10-percent variance that is allowed. As of August 2012, the grantee still planned to expend the remaining grant funds to purchase additional items. The following table identifies each of the approved budget categories and the Columbus PD's expenditures by category.

**TABLE 3.
BUDGET MANAGEMENT AND CONTROL**

COST CATEGORY	GRANT BUDGET	ACTUAL COSTS⁴
Training/Travel	\$4,429	\$4,433
Equipment	\$980,460	\$928,013
Supplies	\$35,087	\$22,323
Consultants/Contractors	\$57,800	\$57,800
Other	\$138,114	\$113,043
TOTAL	\$1,215,890	\$1,125,612

Source: Approved budget modification and Columbus PD accounting records

Property Management

The COPS 2008 Technology Program Grant Owner’s Manual requires grantees to implement controls to ensure property and equipment purchased with federal funds are properly safeguarded against loss, damage, or theft of the property. As previously reported, this grant was awarded to the Columbus PD for the purchase of a mobile computing system for wireless upload and download of digital video recordings. The system equipment included video cameras and transmitters that work with digital video recorders and sync to servers. The grant also funded software, maintenance agreements, and training. As 60 percent of grant funds were initially allocated for the purchase of equipment, we selected three locations to visit to view the property on-hand and to compare the property record to the property serial numbers. We observed that cameras, transmitters, and digital video recorders were in the Columbus PD vehicles, as well as that servers were installed at the sites. We also viewed video footage recorded with grant-purchased equipment. During observation of the property and review of the property records, we found discrepancies in four areas.

Property Accountability

When we asked to view specific grant-funded equipment that had been installed in cruisers, we found that the Columbus PD personnel could not easily locate the equipment because of discrepancies in the Columbus PD’s property records. Specifically, we used a Columbus PD-provided list of

⁴ The actual costs reflected for the budget categories are as of May 2012.

vehicles and associated equipment to select a sample of property to verify. We provided the Columbus PD with a list of 10 vehicles with grant-funded equipment to compare the equipment serial number with the Columbus PD property records.⁵ The Columbus PD found that the original Columbus PD vehicle list was not correct for two of the seven vehicles.

Although we noted that cameras, transmitters, and digital video recorders were installed in the Columbus PD vehicles, we found that Columbus PD personnel could not easily locate grant-purchased equipment because they could not determine in which vehicle specific items were located. Grantee officials attributed the inaccuracy of the property records to a miscommunication with the city of Columbus' fleet operations office. According to the Columbus PD personnel, the city of Columbus' fleet operations office changes vehicle status and/or identifiers, but does not notify the police department of the changes. To maintain better accountability of grant-funded equipment installed in Columbus PD cruisers, we believe it would be beneficial for the Columbus PD to work with the city of Columbus' fleet operations office to develop a system for notification of status and identifier changes for the police vehicles.

Inventory Policy

We also found that Columbus PD personnel did not complete annual property inventories in accordance with the Columbus Police Division Directive, Division Property Acquisition and Inventory policy. We recommend that the Columbus PD personnel conduct property inventories in accordance with its policy to ensure that it maintains an accurate accounting of its assets.

Property Records

The serial number for one item was listed incorrectly on the property record. The Columbus PD personnel immediately updated the property record to correct the discrepancy.

In addition, the independent auditor's comments related to the single audit for the year ended December 31, 2010, noted that equipment records did not contain the acquisition information and cost information as required. According to a Columbus PD official, the Columbus PD updated its equipment records to include the required information. A Columbus PD official explained that the program manager ensures that the inventory records for

⁵ Three of the vehicles on the list were not viewed because they were unavailable. We did not replace these items in our sample.

the grant continue to capture acquisition and cost information. However, we found that these corrective actions did not result in applicable changes to formal Columbus PD policies. Due to the frequency of employee turnover in the police department and because training has not been provided for grant management, we recommend that the procedures for property record completeness be added to the applicable policies.

Labels

According to the Columbus Police Division Directive for Division Property Acquisition and Inventory, generally, any property item valued at over \$100 and having a useful life of 5 years or more is considered an asset and should have an asset number attached. During our fieldwork, we inspected 24 items of accountable property and noted 2 items that did not have proper labels. Specifically, a wireless controller and a universal power source were not labeled properly. A Columbus PD official explained that the department did not receive the numbers for the property labels at the beginning of the project and that his office worked to get the equipment set-up before the labels were prepared. Therefore, these items from the beginning of the project did not have labels affixed to them. We recommend that property have the appropriate labels attached.

Reports

According to the COPS 2008 Technology Program Grant Owner's Manual, award recipients are required to submit both financial and program progress reports. These reports describe the status of the funds and the project, compare actual accomplishments to the objectives, and report other pertinent information.

Federal Financial Reports

Financial activity reports for reporting periods prior to October 1, 2009, were due to the COPS Office no later than 45 days following each calendar quarter. For periods following October 1, 2009, the COPS Office requires grantees to submit Federal Financial Reports (FFR) no later than 30 days after the end of each quarter. We reviewed the 17 FFRs submitted and found that the first 4 FFRs were submitted on the same date, making the first 3 reports 257, 166, and 75 days late, respectively. However, according to the grantee and the grant notification memo, the COPS Office did not advise the Columbus PD until September 2008 that the grant had been awarded. Given this circumstance, we did not consider these late FFRs to be exceptions. As shown in Table 4, we reviewed the accounting records and compared cumulative expenditures to expenditures reported in the FFRs

and found that the expenditures in the accounting records were in agreement with the amounts reported in the reports submitted.

TABLE 4. FEDERAL FINANCIAL REPORT ACCURACY

REPORT PERIOD FROM - TO DATES	CUMULATIVE EXPENDITURES PER FFR	CUMULATIVE EXPENDITURES PER ACCOUNTING RECORDS	DIFFERENCE BETWEEN FFRS & ACCOUNTING RECORDS
12/26/2007-12/31/2007	\$0	\$0	\$0
01/01/2008-03/31/2008	\$0	\$0	\$0
04/01/2008-06/30/2008	\$0	\$0	\$0
07/01/2008-09/30/2008	\$0	\$0	\$0
10/01/2008-12/31/2008	\$0	\$0	\$0
01/01/2009-03/31/2009	\$0	\$0	\$0
04/01/2009-06/30/2009	\$0	\$0	\$0
07/01/2009-09/30/2009	\$0	\$0	\$0
10/01/2009-12/31/2009	\$0	\$0	\$0
01/01/2010-03/31/2010	\$0	\$0	\$0
04/01/2010-06/30/2010	\$0	\$0	\$0
07/01/2010-09/30/2010	\$389,005	\$389,005	\$0
10/01/2010-12/31/2010	\$773,606	\$773,606	\$0
01/01/2011-03/31/2011	\$788,308	\$788,308	\$0
04/01/2011-06/30/2011	\$802,455	\$802,455	\$0
07/01/2011-09/30/2011	\$820,902	\$820,902	\$0
10/01/2011-12/31/2011	\$820,902	\$820,902	\$0

Source: Columbus PD accounting records and COPS Office drawdown records

Program Progress Reports

According to the COPS Office, progress reports are due annually to the COPS Office by January 30. The reports we reviewed were completed in a survey format rating a series of program performance statements on a scale of 1 to 10. We reviewed all four required progress reports and found that all the reports were submitted generally on time and accurately reflected grant-related activity.

Program Performance and Accomplishments

According to the award application, the purpose of the grant was to achieve the four goals outlined below:

1. Install server-based wireless automatic video transfer with 17 Wi-Fi hot spots located at each police substation and Central Police headquarters,
2. Install 110 digital video cameras in marked cruisers,
3. Ensure front-end software is user-friendly, and
4. Assist in the prosecution of criminal and traffic-related offenses by making digital video available to prosecutors in the courtroom via a desktop personal computer.

The grant application included strategies and activities that would be enabled by the use of the cameras purchased through the grant. With this grant project, the Columbus PD planned to give officers an opportunity to use the equipment as a learning tool by observing the footage and critiquing situations encountered by the officers. The strategies and activities in the application also included interaction with citizens and community groups. The Columbus PD planned to allow citizens and community leaders access to review video footage as an opportunity to see actual issues in their community. This application section also mentions the grant project enhancing working relationships with other governmental and community groups, such as the prosecutor's office, witness assistance programs, American Bar Association, and many city of Columbus departments. In regard to the goals, we found that the Columbus PD did not maintain data on the accessibility, availability, or the increased use of the video footage; therefore, we could not review the information. However, the grant project manager informed us that the system is frequently used at prosecution and on a daily basis for training and administrative investigations and reviews.

Officer and Citizen Assessment of New System

According to the grant program manager, the grantee met with members of the community to provide a presentation and demonstration of the system and had three additional presentations scheduled. The grant program manager also conducted surveys of members of the community, police supervisors, and the officers who use the equipment daily in an attempt to evaluate the effectiveness of the new system and to obtain feedback from the public on the system. Overall, the Columbus PD surveyed approximately 450 of its officers, 141 of its supervisors, and 120 citizens.

Of the officers surveyed, a majority were neutral or generally agreed that cameras in police cruisers are a positive asset and that cameras in the cruisers will aid in enforcing laws and/or helping to solve crime. However, a

majority of officers were neutral or did not believe that the speed of the system's upload of videos to the server is effective and did not believe that the system helps officers perform their jobs more efficiently.

Of the Columbus PD supervisors surveyed, a majority were neutral or generally agreed that cameras in police cruisers are a positive asset and that cameras in the cruisers will aid in enforcing law and/or helping to solve crime. Additionally, a majority of supervisors were neutral or generally agreed that the system was a useful tool in their daily supervisory activities. However, a majority of supervisors were neutral or did not believe that the system was easy to use on desktop workstations and did not believe that the speed of the system's upload of videos to the server is effective.

Of the Columbus citizens surveyed, a majority of citizens were neutral or generally agreed that they believed the cameras in police cruisers: (1) were a positive asset, (2) would deter criminals from committing crimes, (3) would aid in enforcing the law and/or helping to solve crime, and (4) would help officers perform their jobs more efficiently.

When asked about the survey results, the Columbus PD grant project manager explained that problems with the speed of video upload were recognized early in the project and that the Columbus PD is currently working to update the data lines with more bandwidth to improve upload speeds. The grant project manager also added that, if asked, he believes officers would indicate that they preferred the current system over the analog system used prior to this grant project.

The grant project manager also explained that one of the major complaints with the system was the battery life of microphone transmitters. To rectify the issue, the Columbus PD used grant funds to purchase additional transmitters and transmitter pouches so that each officer could be issued a backup set in addition to the two transmitters that are now assigned to each police cruiser.

Monitoring Contractors

The Columbus PD utilized a contractor to conduct a site survey, project planning, and installation of equipment purchased with grant funds. We found that the Columbus PD does not have a formal process for monitoring the performance of contractors. Instead, the contractors' activities were monitored informally. For example, Columbus PD personnel told us that employees escorted the contractors and the Columbus PD personnel received training by observing the contractor install equipment. We believe

that a formal process to monitor contractors would be of overall benefit to the grantee's internal controls.

Views 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 the COPS Office:

1. Ensure that Columbus PD grantee officials receive grant management training.
2. Ensure that the Columbus PD develops and implements a formal policy to ensure that grant-related invoices are reviewed and approved by the grant project manager prior to payment.
3. Ensure that the Columbus PD develops and implements a formal policy requiring confirmation and documentation of the receipt of grant-funded equipment, supplies, and services.
4. Ensure that the Columbus PD develops a process to ensure property inventories are conducted in accordance with Columbus PD policy and ensure assets have asset numbers attached.
5. Ensure that the Columbus PD formalizes its policy to ensure property records are maintained with all required elements to properly account for grant-funded equipment.
6. Ensure that the Columbus PD develops a formal process to monitor contractors.

APPENDIX I - OBJECTIVES, 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. The objective of our audit was to review performance in the following areas: (1) internal control environment, (2) drawdowns, (3) grant expenditures, (4) budget management and control, (5) federal financial and progress reports, (6) grant requirements, (7) program performance, and (8) monitoring contractors. We determined that indirect costs, program income, and sub-grantees were not applicable to this grant.

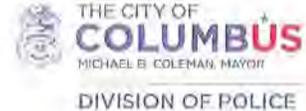
We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This was an audit of the Columbus PD COPS Technology Program grant number 2008-CK-WX-0200. Our audit concentrated on, but was not limited to, the period of December 2007 through May 2012. The Columbus PD had a total of \$1,125,612 in drawdowns as of May 2012.

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 COPS Technology Program Grant Owner's Manual and the award documents.

In conducting our audit, we performed testing in four areas: (1) drawdowns, (2) transactions, (3) budget management and control, and (4) property management. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed, such as dollar amounts and expenditure category. We selected 30 grant transactions totaling \$891,185 occurring between August 2010 and March 2012. This non-statistical sample design does not allow projection of the test results to the universes from which the samples were selected. In addition, we reviewed the timeliness and accuracy of Federal Financial Reports and Progress Reports for reporting periods between the inception of the grant and December 2011, and we evaluated performance as it related to grant objectives. However, we did not test the reliability of the financial management system as a whole.

APPENDIX II – AUDITEE RESPONSE

KIM JACOBS
CHIEF OF POLICE



January 3, 2013

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Chicago, Illinois 60661-2590

Ms. Taraszka:

My staff and I have reviewed the copy of the draft audit report on the Audit of the Office of Community Oriented Policing Services (COPS) Technology Program Grant awarded to my agency. This grant, grant number 2008-CK-WX-0200 in the amount of \$1,215,890, provided the City of Columbus, Division of Police, direct funding to purchase and deploy, among other things, 110 digital video cameras in marked cruisers and the equipment necessary to wirelessly transfer video to servers for storage and later retrieval. As stated in the draft audit report, my agency has complied with the grant guidelines and requirements. I offer the following comments on the specific recommendations offered by your team to the COPS Office:

- 1. Recommendation: Ensure that Columbus PD grantee officials receive grant management training.** The Columbus Division of Police agrees with this recommendation. As such, and even prior to the results of your audit being communicated to my staff, several actions were taken to address this weakness.

First, the Grants Unit, responsible for the financial tracking and reporting of division grants, prepared and conducted a series of meetings in June 2012 with all Division Grant Project Directors to review basic grant administration guidelines. Such information that was covered included budget modifications, inventory tracking, grant reporting, grant close out procedures, proper documentation and file maintenance, etc. At these meetings, the Grants Unit presented two new processes and procedures that have also subsequently been added to the Fiscal Administration Section's Standard Operating Procedure, or SOP, (currently in draft form as of the writing of this letter). Upon the acceptance of a new grant, or the transition of the responsibilities of an existing/active grant to a new Project Director, the Grants Unit is to be notified by the involved party(ies). A meeting will be scheduled for the new, incoming Project Director as well as the Outgoing Project Director, as applicable, by the Grants Unit staff. At this meeting, information will be shared between the outgoing/incoming or new Project Director and the Grants Unit staff, files handed over, responsibilities discussed, documentation reviewed, etc. A new, formal Project Director History Sheet documents either the transition of responsibility or the initiation of responsibility. The second new procedure presented at the

June 2012 Grant Director meetings was that of an annual internal grant review process. This, too, has been added to the Fiscal Administration's SOP. Though not directly related to this recommendation, I feel that this aids in the ongoing training needed for the Division's Grant Project Directors. Specifically, the two members of the Grants Unit staff will schedule and conduct annual, in person meetings with each of the Grant Project Directors to review files, documentation, and reports, inspect and spot check inventories as applicable, etc. The intention of these annual reviews is to increase and promote information sharing between the Grants Unit and individual Grant Project Directors, provide feedback to the Grant Project Directors for continuous improvement, and identify and rectify any issues promptly.

In addition, the Grants Unit has been directed to create a formal "grants toolkit" by the summer of 2013 as part of the Division's Strategic Goals. Such toolkit will be given to Grant Project Directors at the aforementioned director transition or new director meeting, and will be comprised of some of the following resources/information: the Project Director History Sheet which will be filled out and signed, formally establishing responsibility for the grant, sample inventory templates (though the particular grant may specify a format or information which will be followed in lieu of this template), a list of general grant guidelines and internal processes and procedures, and other pertinent forms, resources, and information. Handing something tangible to a new Project Director and reviewing the materials for applicability in person will ensure that all Division officials with responsibility for the grant will be well informed, instructed, and supported by the Grants Unit.

Finally, the two members of the Grants Unit staff, as well as their supervisor, the Fiscal Manager of the Fiscal Administration Section, successfully completed the U.S. Department of Justice's online DOJ Grants Financial Management training course, earning an estimated eight credit hours per person. That training was completed on June 28th by the Fiscal Manager, and on June 29th and July 13th by the two members of the Grants Unit. The knowledge gained from such training has already proven useful in providing guidance to the Grant Project Directors of the Division.

In the past, training and guidance to new Grant Project Directors was informal and largely unstructured. With official processes and procedures in place for instruction and continued monitoring, Grant Project Directors will have the support needed to properly fulfill their responsibilities going forward. As we have transitioned a second member to the Grants Unit over the past year or so, the resources required to provide such additional assistance to Project Directors, while still accomplishing the accurate tracking and reporting of financial information to grantors noted in your report, are now in place.

2. **Recommendation: Ensure that Columbus PD develops and implements a formal policy to ensure that grant-related invoices are reviewed and approved by the grant project manager prior to payment.** The Columbus Division of Police agrees with this recommendation, with an addition or slight modification. The Fiscal Operations Section of the Division is responsible for, among other things, the payment of all invoices, grant-related or otherwise. The SOP for that section is currently undergoing revision and will state that prior approval or authorization must be provided in written form (usually via email) for those purchases originating from a purchase order. Such approval will be supplied from a person

who, by providing such approval, is held responsible for ensuring that the Division did indeed receive the supply or service prior to provision of payment approval. The Division submits that it will add to the Fiscal Administration and Fiscal Operations' SOPs that as one of the start-up activities related to a grant, the Fiscal Administration Section will require the Grant Project Director to create a list of any Division personnel with authority to authorize payment on a grant-related invoice for his/her particular grant. Depending upon the nature of the grant and the purchases that will be made, the structure of the personnel who may have involvement in the grant activities, or the preferences of the Grant Project Director, that list may consist of only the Grant Project Director, or may include a limited number of designees who can provide payment authorization in the Grant Project Director's absence. Once completed by the Grants Project Director, the Grants Unit will submit the document to the Administrative Deputy Chief for review and approval. Upon receiving it back, the Grants Unit will make a copy of the list for its files, and send the original to the Fiscal Manager of the Fiscal Operations Section. Fiscal Operations staff will be directed to only process payment on a grant-related invoice when payment approval has been given in written form (usually via email) by one of the designees on the provided list. Should the Grant Project Director later wish to modify the list in any way, written notification must be sent to the Fiscal Administration Section, Grants Unit. The Grants Unit will, then, submit it to the Administrative Deputy Chief for review and approval. Upon approval, the document will be forwarded to the Fiscal Manager of the Fiscal Operations Section with copy to the Grants Unit's files in the Fiscal Administration Section.

I submit that there may be times or circumstances which warrant a person other than the Grant Project Director to authorize payment on a grant-related invoice, especially in order to fulfill the payment terms we have agreed to with a vendor or to meet other deadlines. However, to further enhance our internal controls and financial accountability, the aforementioned proposed process will be initiated as soon as practicable, and the SOPs updated accordingly.

3. **Recommendation: Ensure the Columbus PD develops and implements a formal policy requiring confirmation and documentation of the receipt of grant-funded equipment, supplies, and services.** The Columbus Division of Police agrees that confirmation and documentation of the receipt of all purchased equipment, supplies, and services, grant-funded or otherwise, is important. As such, current practice dictates that any packing slips or delivery confirmation that may have been included in the package or at the time of the delivery be forwarded to the Fiscal Operations Section as part of, or with, the authorization for invoice payment. Language will be added to the Fiscal Operations Section's SOP memorializing this current practice. Because the Division does not control whether or not a packing slip or other documentation sufficient to prove receipt or delivery is included in the shipment, creating a written, formal policy requiring it in all cases is impractical. However, in providing payment approval to the Fiscal Operations Section, the designated Division personnel are affirming receipt of the equipment and acceptance of the delivery. As for confirming or documenting that the Division received services that were rendered as part of a grant funded project or any other project, again, I submit that in providing written payment approval, Division personnel are confirming and documenting that they attest the services were rendered in a manner and

to an extent that fulfilled the terms of the contract or purchase order that was established with the vendor.

- 4. Recommendation: Develop a process to ensure property inventories are conducted in accordance with Columbus PD policy and ensure assets have asset numbers attached.** The Columbus Division of Police agrees that proper management of Division assets, including accurate inventories and asset numbers is extremely important, and as such, maintains a detailed Division Directive (3.66) regarding the annual physical inventory of all Division property, with specific instruction for attaching asset numbers to items as appropriate. In addition, the Division is required to comply with any legislation adopted by Columbus City Council and with guidelines established by the City Auditor in accounting for any Division property with an asset number. The Property Control Unit within the Division is responsible for the Division's master property inventory records, with the Technical Services Bureau responsible for maintaining the inventory records specifically related to, among other items, computer related assets.

Subsequent to your visit to Columbus in March 2012, Division Directive 3.66, cited in your report, was updated to include language instructing that the Division-wide inventory be completed not just annually, but before December 5th of each year. This directive was met for 2012 as required. Establishing an annual date by which this Directive must be done, in my opinion, adds an extra layer of accountability to which my personnel will be held.

- 5. Recommendation: Formalize its policy to ensure property records are maintained with all required elements to properly account for grant-funded equipment.** The Division of Police agrees with this recommendation. As such, language has been added in the Fiscal Administration Section's draft SOP which formally establishes the responsibility of creating and maintaining property records/inventories with the Grant Project Director of each particular Division grant. Such inventories will be kept in accordance with the specific grant guidelines, and in the absence of such guidelines, will be created and kept in a form acceptable to and with guidance from the Division's Grants Unit.

In addition, all Grant Project Directors were reminded at the June 2012 meetings of their responsibility to keep and maintain detailed inventories of grant funded assets, in accordance with his/her particular grant's requirements and with the Division's policies. As a part of the annual reviews to be conducted by the Grants Unit going forward, grant project inventory lists will be reviewed for completeness, and asset numbers will be spot checked for accuracy.

With regard to the specific issue of the City's Fleet Division changing vehicle identifiers without notification to the Division of Police (which, in turn, affects the Division's inventory records for grant funded equipment located within those vehicles), several steps have already been taken. First, the lieutenant assigned to oversee the Division's fleet and related assets has initiated a project to create and maintain an inventory of all Division vehicles independent from the inventory that the City's Fleet Division holds. Completing and using this comprehensive inventory will provide a secondary tier of asset control and a means of reconciling any changes or discrepancies between Police's records and Fleet's. Any change or update to the vehicle inventory will be communicated from the fleet lieutenant to the Grant

Project Director of this grant, and any other Grant Project Director with responsibility for a grant involving fleet. Second, this lieutenant has requested and been granted access to the City Fleet Division's asset management database which details and tracks the life of a vehicle while in service. This access allows another opportunity for the Division to obtain the information it needs to keep the grant-funded equipment inventory up to date. Lastly, the lieutenant attends monthly meetings with personnel from the City's Fleet Division, at which, among other things, updates or changes in vehicle numbering are discussed and documented. Again, any pertinent information needed by the Grant Project Directors obtained by the fleet lieutenant from any of these sources will be immediately and appropriately forwarded. Though these three remedies are considered current practice and policy, language will be added to the Support Operations Subdivision's SOP to formally document these processes.

6. **Recommendation: Develop a formal process to monitor contractors.** The Division of Police agrees with this recommendation. As the use of contractors and consultants extends beyond the Division's grant funded projects, language will be added as soon as practicable to both the Fiscal Operations Section and the Fiscal Administration's draft SOPs formally establishing the following in regards to the monitoring of contractors:
- a. Contractor/consultant oversight will be the responsibility of the Division personnel deemed to be in charge of the requested services for his/her technical and/or administrative capability to effectively manage the contract.
 - b. Contractors/consultants will be selected in accordance with the City's detailed code and guidelines related to City purchasing and procurement, which establishes a chain of review and approval across multiple City agencies.
 - c. If grant funded, the grant's guidelines will be consulted for contractor service limits or thresholds that cannot be exceeded without prior written approval from the grantor. Obtaining this written approval from the grantor, prior to the execution of a contract, is the responsibility of the Grant Project Director, copies of which shall be forwarded to the Grants Unit upon receipt.
 - d. If benchmarks or progress/status reports are written into the contract as required deliverables in order to receive reimbursement or compensation, the Division personnel deemed responsible for the contract is, likewise, responsible for ensuring such milestones are met prior to authorizing the Fiscal Operations section, in writing, to make payment to the contractor/consultant.
 - e. At the conclusion of the contract, once all deliverables have been met, delivered, and accepted, a final invoice will be paid by the Fiscal Operations section upon written approval from the responsible personnel.

Secondly, at the end of November 2012, the Division hired an additional individual in the Fiscal Operations section whose primary responsibility is the writing and handling of Division contracts. This person joins the team with a law degree, and will provide the Division an additional layer of contract oversight going forward.

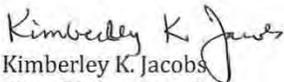
Lastly, contract monitoring was a topic of discussion at the June 2012 Grant Project Director meetings, and will continue to be part of the Grants Unit's ongoing dialogue with Grant Project Directors, and more formally at the aforementioned annual reviews.

Summary

In conclusion, I want to thank you and your team for your thorough review of our processes, procedures, records, and reports in relation to the Office of Community Policing Services Technology Program Grant my agency was awarded. I appreciate the six recommendations set forth in your December 17, 2012 letter, and will ensure that the responses to each that I have offered will be implemented.

The funding this grant provided has had, and continues to have, a tangible and positive effect on the way in which the Division and its officers collaboratively work with the community and other agencies to successfully prosecute cases, as well as provide an important and unique means for enhancing training opportunities. The City of Columbus, Division of Police, remains grateful for the support it has received from the Office of Community Policing Services, and looks forward to continued and future partnerships. Should you or your staff be in further need of assistance or information, please do not hesitate to contact me at (614) 645-4600, or Aileen Heiser, Fiscal Administration Section Fiscal Manager at (614) 645-6107.

Sincerely,



Kimberley K. Jacobs
City of Columbus, Ohio
Chief of Police

Cc: Office of Community Oriented Policing Services

APPENDIX III – OFFICE OF COMMUNITY ORIENTED POLICING SERVICES 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

MEMORANDUM

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

From: Melonie V. Shinc 
Management Analyst

Date: January 16, 2013

Subject: Response to the Draft Audit Report for the City of Columbus, Ohio

This memorandum is in response to your December 17, 2012 draft audit report on the COPS Technology Grant #2008CKWX0200, awarded to the City of Columbus, Ohio (Columbus). For ease of review, each audit recommendation is stated in bold and underlined, followed by a response from COPS concerning the recommendation.

Recommendation 1 - Ensure that Columbus PD grantee officials receive grant management training.

COPS concurs that grantee officials should receive grant management training.

Discussion

In response to the draft audit report, Columbus indicated that all of the Grant Project Directors received training in grant administration through a series of meetings that were held in June 2012. In addition, the Fiscal Administration's Standard Operating Procedures are being updated to ensure that the Grant Project Directors are adequately trained for new grant awards received and when there is a transition of responsibilities for existing grant awards. Columbus will also conduct an annual internal grant review process and create a grants toolkit to further ensure that the grantee officials are properly trained for their duties.

Request

Based on the discussion, COPS requests closure of Recommendation 1.

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Chicago Regional Audit Manager, OIG
January 16, 2013
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Recommendation 2 - Ensure that the Columbus PD develops and implements a formal policy to ensure that grant-related invoices are reviewed and approved by the grant project manager prior to payment.

COPS concurs that grantees should have a policy for reviewing and approving grant-related invoices prior to payment.

Planned Action

COPS will request documentation from Columbus to demonstrate that a formal policy has been developed and implemented to ensure that invoices are reviewed and approved prior to payment.

Request

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

Recommendation 3 - Ensure that the Columbus PD develops and implements a formal policy requiring confirmation and documentation of the receipt of grant-funded equipment, supplies, and services.

COPS concurs that grantees should implement policies and procedures to confirm and track the receipt of grant-funded equipment, supplies, and services.

Planned Action

COPS will request documentation from Columbus to demonstrate that policies and procedures have been implemented to ensure the proper confirmation and tracking of grant-funded equipment, supplies, and services.

Request

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

Recommendation 4 - Develop a process to ensure property inventories are conducted in accordance with Columbus PD policy and ensure assets have asset numbers attached.

COPS concurs that grantees should properly record grant-funded equipment with asset numbers and conduct property inventories.

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Planned Action

COPS will request documentation from Columbus to confirm that a process is developed to ensure that equipment purchased with grant funds is properly recorded with asset numbers and that inventories are conducted.

Request

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

Recommendation 5 - Formalize its policy to ensure property records are maintained with all required elements to properly account for grant-funded equipment.

COPS concurs that grantees are expected to maintain property records with all of the required elements to account for grant-funded equipment.

Planned Action

COPS will request documentation to demonstrate that Columbus developed a formal policy for maintaining property records with all of the required elements.

Request

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

Recommendation 6 - Develop a formal process to monitor contractors.

COPS concurs that grantees should have a formal process for monitoring contractors.

Planned Action

COPS will request documentation to demonstrate that Columbus developed a formal process for monitoring contractors.

Request

Based on the planned action, COPS requests resolution of Recommendation 6.

COPS requests closure of Recommendation 1 and considers Recommendations 2 through 6 resolved, based on the discussion and planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Carol S. Taraszka
Chicago Regional Audit Manager, OIG
January 16, 2013
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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 202-616-8124 or via e-mail: melonie.shine@usdoj.gov.

cc: Louise M. Duhamel, Ph.D. (copy provided electronically)
Justice Management Division

Mary T. Myers (copy provided electronically)
Justice Management Division

Marcia O. Samuels-Campbell (copy provided electronically)
Grant Operations Directorate

Michael Coleman
City of Columbus

Kimberly Jacobs
City of Columbus

Grant File: Technology #2008CKWX0200

Audit File

ORI: OHCOP00

APPENDIX IV - 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 Columbus PD and the COPS Office. The Columbus PD's response is incorporated in Appendix II of this final report, and the COPS Office's response is incorporated in Appendix III of this final report. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendation Number:

1. **Resolved.** The COPS Office concurred with our recommendation to ensure that Columbus PD grantee officials receive grant management training. The Columbus PD response indicated that two members of its Grants Unit Staff, as well as their supervisor, the Fiscal Manager of the Fiscal Administration Section, completed the DOJ Grants Financial Management training course in 2012. Also in its response, the grantee stated that all of the Grant Project Directors received training in grant administration through a series of meetings. In addition, the grantee stated that the Fiscal Administration's Standard Operating Procedures (SOP) are being updated to ensure that the Grant Project Directors are adequately trained for new grant awards received and when there is a transition of responsibilities for existing grant awards. According to its response, the Columbus PD will also conduct an annual internal grant review process and create a grants toolkit to further ensure that the grantee officials are properly trained for their duties. As a result of these actions, in its response, the COPS Office requested closure of Recommendation 1.

This recommendation can be closed when we receive evidence of the local training provided to Grant Project Directors, to include meeting agendas, dates, and lists of attendees. In addition, please provide documentation demonstrating the completion of the online DOJ Grants Financial Management training course completed by the Columbus PD Grants Unit staff.

2. **Resolved.** The COPS Office concurred with our recommendation to ensure that the Columbus PD develops and implements a formal policy to ensure that grant-related invoices are reviewed and approved by the grant project manager prior to payment. The grantee indicated in its response that it would enhance its internal controls and financial accountability and update its formalized procedures. The COPS Office stated in its response that it will request documentation from the Columbus PD to demonstrate that a formal policy has been developed and implemented to ensure that invoices are reviewed and approved prior to payment.

This recommendation can be closed when we receive evidence that the Columbus PD has developed and implemented a policy to ensure that grant-related invoices are reviewed and approved by the grant project manager prior to payment.

3. **Resolved.** The COPS Office concurred with our recommendation to ensure that the Columbus PD develops and implements a formal policy requiring confirmation and documentation of the receipt of grant-funded equipment, supplies, and services. The Columbus PD's response indicates that the grantee intends to update its written procedures. The COPS Office stated in its response that it will request documentation from the Columbus PD to demonstrate that policies and procedures have been implemented to ensure the proper confirmation and tracking of grant-funded equipment, supplies, and services.

This recommendation can be closed when we receive evidence that the Columbus PD has developed and implemented a policy requiring confirmation and documentation of the receipt of grant-funded equipment, supplies, and services.

4. **Resolved.** The COPS Office concurred with our recommendation to ensure that the Columbus PD develops a process to ensure property inventories are conducted in accordance with Columbus PD policy and ensure assets have asset numbers attached. In its response, the Columbus PD agreed that proper management of its assets is extremely important and that, subsequent to our fieldwork, it updated its policies to require that its annual inventory be completed before December 5 of each year. The COPS Office stated in its response that it will request documentation from the Columbus PD to confirm that a process is developed to ensure that equipment purchased with grant funds is properly recorded with asset numbers and that inventories are conducted.

This recommendation can be closed when we receive evidence that the Columbus PD has developed and implemented a process to ensure that equipment purchased with grant funds is properly recorded with asset numbers and that inventories are conducted.

5. **Resolved.** The COPS Office concurred with our recommendation to ensure that the Columbus PD formalizes its policy to ensure property records are maintained with all required elements to properly account for grant-funded equipment. The grantee's response states that it agrees with the recommendation and is taking action to remedy the reported deficiency. The COPS Office stated in its response that it will request documentation to demonstrate that the Columbus PD developed a formal policy for maintaining property records with all of the required elements.

This recommendation can be closed when we receive evidence that the Columbus PD has formalized a policy to ensure that property records are maintained with all required elements to account for grant-funded equipment.

6. **Resolved.** The COPS Office concurred with our recommendation to ensure that the Columbus PD develops a formal process to monitor contractors. The grantee agreed with this recommendation and indicated that a formal policy will be developed. The COPS Office stated in its response that it will request documentation to demonstrate that the Columbus PD developed a formal process for monitoring contractors.

This recommendation can be closed when we receive evidence that the Columbus PD has developed a formal process to monitor contractors.