



**AUDIT OF THE OFFICE OF
COMMUNITY ORIENTED POLICING SERVICES
TECHNOLOGY PROGRAM AND
SECURE OUR SCHOOLS GRANTS
AWARDED TO THE WESTLAND POLICE DEPARTMENT
WESTLAND, MICHIGAN**

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

Audit Report GR-50-13-007
April 2013

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EXECUTIVE SUMMARY

The U.S. Department of Justice (DOJ), Office of the Inspector General, Audit Division, has completed an audit of the Office of Community Oriented Policing Services (COPS) Technology Program grant number 2010-CK-WX-0055 for \$200,000 and Secure Our Schools grant number 2010-CK-WX-0634 for \$109,350 awarded to the Westland, Michigan, Police Department (Westland PD). The COPS Technology Grant Program is designed to assist in the continued development of technologies and automated systems that help tribal, state, and local law enforcement agencies prevent, respond to, and investigate crime. This funding allows state agencies to purchase technologies to advance communications interoperability, information sharing, crime analysis, intelligence gathering, and crime prevention in their communities. COPS Secure Our Schools grants provide funding to state, local, or tribal governments working in partnership with public schools to improve school safety.

Specifically, the purpose of grant number 2010-CK-WX-0055 was to assist the Westland PD in purchasing and installing in-car laptop computers for police cruisers. These computers are designed to aid and assist Westland PD officers in delivering efficient and systematic community policing services for the entire city. The purpose of grant number 2010-CK-WX-0634 was to assist the Westland PD and the Wayne-Westland Community School District to purchase equipment to enhance existing security or add new security equipment in 11 schools, as well as several vocational and administrative centers.

The purpose of this audit was to determine whether reimbursements claimed for costs under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grants, 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) matching costs, (6) property management, (7) federal financial and progress reports, (8) program performance and accomplishments, and (9) monitoring

contractors. We determined that indirect costs, program income, and subgrantees were not applicable to these grants.

Our audit revealed that the Westland PD generally complied with the COPS Office's grant guidelines with respect to internal control environment, drawdowns, grant expenditures, budget management and control, matching costs, property management, contractor monitoring, and grant requirements. However, the Westland PD was late in filing some of its required financial and progress reports. In addition, although the grants have ended, the grantee did not expend the entirety of the grant awards. Thus, the COPS Office should deobligate as funds to better use \$41,116 in unused award monies for the Secure Our Schools grant and \$80 in unused award monies for the Technology grant. Our findings are discussed in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology are discussed in Appendix I.

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INTRODUCTION

The U.S. Department of Justice (DOJ), Office of the Inspector General, Audit Division, has completed an audit of the Office of Community Oriented Policing Services (COPS) Technology Program grant number 2010-CK-WX-0055 for \$200,000 and COPS Secure Our Schools Program grant number 2010-CK-WX-0634 for \$109,350 awarded to the Westland, Michigan, Police Department (Westland PD). The COPS Technology Program Grant is designed to assist in the continued development of technologies and automated systems that help tribal, state, and local law enforcement agencies prevent, respond to, and investigate crime. This funding allows state agencies to purchase technologies to advance communications interoperability, information sharing, crime analysis, intelligence gathering, and crime prevention in their communities. COPS Secure Our Schools grants provide funding to state, local, or tribal governments working in partnership with public schools to improve school safety. Successful programs are based on a comprehensive safety assessment that identifies the individual needs of the schools, and law enforcement agencies receiving funding will collaborate with school administrators, teachers, students, and parents to implement solutions to school safety challenges.

Specifically, the purpose of grant number 2010-CK-WX-0055 was to assist the Westland PD in purchasing and installing in-car laptop computers for police cruisers. These computers are designed to aid and assist Westland PD officers in delivering efficient and systematic community policing services for the entire city. The purpose of grant number 2010-CK-WX-0634 was to assist the Westland PD and the Wayne-Westland Community School District to purchase equipment to enhance existing security or add new security equipment in 11 schools and several vocational and administrative centers.

The purpose of this audit was to determine whether reimbursements claimed for costs under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grants, 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) matching costs, (6) property management, (7) federal financial and progress reports, (8) program performance and accomplishments, and (9) monitoring contractors. We determined that indirect costs, program income, and subgrantees were not applicable to these grants. As shown in the following table, the Westland PD was awarded a total of \$309,350 to implement the grant programs.

**TABLE 1 - WESTLAND POLICE DEPARTMENT
COPS TECHNOLOGY AND SECURE OUR SCHOOLS GRANTS**

GRANT AWARD	AWARD START DATE	AWARD END DATE	AWARD AMOUNT
2010-CK-WX-0055	12/16/09	12/15/12	\$200,000
2010-CK-WX-0634	09/01/10	08/31/12	\$109,350
Total:			\$309,350

Source: COPS Office

Background

The COPS Office is the office of the U.S. Department of Justice that advances the practice of community policing in America's state, local and tribal law enforcement agencies. The COPS Office does its work principally by sharing information and making grants to police departments around the United States. Since 1994, the COPS Office has invested nearly \$14 billion to add community policing officers to the nation's streets, enhance crime fighting technology, support crime prevention initiatives, and provide training and technical assistance to help advance community policing.

The city of Westland, Michigan, is the 10th largest city and the 12th largest municipality in the state of Michigan. It is located 16 miles west of Detroit, and according to the 2010 census, the population was 84,094. The Westland PD had 76 sworn personnel as of May 2012.

Our Audit Approach

We tested compliance with the grant conditions primarily using the criteria contained in the 2010 COPS Technology Program Grant Owner's Manual, 2010 COPS Secure Our Schools Grant Owner's Manual, and grant award documents.

In conducting our audit, we performed sample testing in four areas: (1) drawdowns, (2) grant expenditures, (3) matching costs, and (4) property management. In addition, we reviewed the timeliness and accuracy of Federal Financial Reports (FFR) and progress reports, evaluated performance to the grant objectives, and reviewed the internal controls of the financial management system. Our audit objective, scope, and methodology are discussed in Appendix I.

FINDINGS AND RECOMMENDATIONS

The Westland PD generally complied with the COPS Office's grant guidelines with respect to internal control environment, drawdowns, grant expenditures, budget management and control, matching costs, property management, contractor monitoring, and grant requirements. However, the Westland PD filed four of its financial reports and two of its progress reports late. In addition, although the grants have ended, the grantee did not expend the entirety of its grant funds. Thus, the COPS Office should deobligate as funds to better use \$41,116 in unused award monies for the Secure Our Schools grant and \$80 in unused award monies for the Technology grant.

Internal Control Environment

We reviewed the Westland PD's financial management system, policies, and procedures to assess its risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the grants. We also interviewed individuals who were involved with the grants, such as grant project management and accounting 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 city of Westland (of which the Westland PD is a part) was required to have a Single Audit performed in FY 2011, and we reviewed this report.¹

The Single Audit Report was prepared under the provisions of OMB Circular A-133. We reviewed the independent auditor's assessments and found that the FY 2011 report disclosed one significant deficiency related to the administration of federal funds. The finding concerned the city's failure to submit timely reports to another federal agency. As noted in the Reports section of this report, our audit also revealed weaknesses in the grantee's reporting practices.

¹ The city of Westland's fiscal year begins on July 1 and ends on June 30.

Financial Management System

According to the 2010 COPS Technology Program and 2010 Secure Our Schools Grant Owner’s Manuals, the Westland PD is required to maintain accurate accounting systems that precisely record funds that are awarded and disbursed. We did not identify any weakness in the internal controls over the Westland PD’s financial management system. We found that there was sufficient separation of duties, and the operational procedures were documented.

Drawdowns

Grant officials stated that drawdowns were based on actual expenditures in the accounting records. We reviewed the accounting records, compared expenditures to the drawdowns, and confirmed that the drawdowns matched the posted expenditures.

TABLE 2 - DRAWDOWNS VERSUS ACCOUNTING RECORDS

DATE OF DRAWDOWN PER THE COPS OFFICE	AMOUNT DRAWN PER THE COPS OFFICE	GRANT EXPENDITURES PER ACCOUNTING RECORDS	DIFFERENCE BETWEEN DRAWDOWNS AND EXPENDITURES IN ACCOUNTING RECORDS	CUMULATIVE DRAWDOWNS PER THE COPS OFFICE	CUMULATIVE EXPENDITURES PER ACCOUNTING RECORDS
COPS TECHNOLOGY PROGRAM GRANT					
09/15/2011	\$199,920	\$199,920	\$0	\$199,920	\$199,920
COPS SECURE OUR SCHOOLS GRANT					
09/22/2011	\$14,478	\$14,978	(\$500)	\$14,478	\$14,978
11/01/2011	\$1,050	\$550	\$500	\$15,528	\$15,528
05/14/2012	\$579	\$579 ²	\$0	\$16,107	\$16,107

Source: Westland PD accounting records & COPS Office drawdown records

Subsequent to our fieldwork, during the remaining months of the grant period, the Westland PD drew down an additional \$52,127 in grant funds from its Secure Our Schools grant. In total, the Westland PD drew down \$68,234 in grant funds from its Secure Our Schools grant, leaving \$41,116 in grant funds unused at the end of the grant. In addition, there was \$80 remaining available in the Technology grant. Both grants ended in calendar year 2012, and the grantee reported to the COPS Office that it had completed its grant drawdowns. We recommend that the COPS Office

² This amount is as of May 3, 2012.

deobligate as funds to better use the remaining \$41,116 in unused monies from the Secure Our Schools grant and the \$80 in the Technology grant.

Matching Costs

There was no match requirement for the COPS Technology Program grant. However, under the COPS Secure Our Schools grant, the Westland PD was required to provide \$109,350 in local matching funds, which represents 50 percent of the total project budget of \$218,700. At the time of our fieldwork, the Westland PD had contributed \$16,107 in match, which represents 50 percent of the total \$32,214 in grant expenditures recorded at that time. We reviewed four matching transactions to determine if they were allowable and properly supported and found no discrepancies. The Westland PD was meeting its match requirement by paying a portion of the contractor billings and equipment costs for the Secure Our Schools project.

Budget Management and Control

For the COPS Technology Program grant, the grant award's total project costs were identified as \$200,000. The Westland PD's budget for the COPS Technology Program grant contained two budget categories, "equipment" and "other costs," to purchase 37 in-car computer terminals. The bulk of the budget was for the purchase of equipment. The "other costs" were defined as the labor and parts needed to remove the existing outdated computers and install the new computers into the patrol cars. It should be noted that when applying for the grant, the Westland PD estimated a cost of \$211 per vehicle to cover this removal and installation. The invoice provided by the contractor did not itemize the cost of installation. However, as shown in Table 3, the total costs for equipment and installation came in under budget. Therefore, the Westland PD found it unnecessary to draw down the remaining funds.

For the COPS Secure Our Schools grant, the grant award's total project costs were identified as \$218,700, which included a 50-percent match on the grantee's part for \$109,350. The Westland PD's budget for the COPS Secure Our Schools grant contained two budget categories, "equipment" and "contractors/consultants," to purchase equipment to improve the physical security and safety of several schools and administrative buildings in Westland, Michigan. The bulk of the budget was for the purchase of equipment. The grantee explained that the "contractors/consultants" portion of the budget was for consulting with an external security company to conduct a safety assessment to assist in determining program goals and progress. In addition, this cost category

includes the Westland PD's contract with an architecture firm to oversee the purchase and installation of all security enhancements identified by the safety assessment. Additional information regarding the contractors can be found in the Monitoring Contractors section of this report.

We assessed the grantee's expenditures in the budget categories, and we determined that the Westland PD adhered to the grants' requirements to spend grant funds within the approved budget categories. The following table identifies each of the budget categories and the amount that the Westland PD had spent, excluding its portion of expenditures identified as matching funds, as of our fieldwork in May 2012.

**TABLE 3
BUDGET MANAGEMENT AND CONTROL
AS OF MAY 2012**

COST CATEGORY	GRANT BUDGET	ACTUAL COST
COPS TECHNOLOGY PROGRAM GRANT		
Equipment	\$192,193	\$199,920 ³
Other Costs	\$7,807	\$0
TOTAL	\$200,000	\$199,920
COPS SECURE OUR SCHOOLS GRANT		
Equipment	\$94,350	\$9,704
Contractors/Consultants	\$15,000	\$6,403
TOTAL	\$109,350	\$16,107

Source: COPS Office and Westland PD Accounting Records

Transaction Testing

We reviewed the general ledger account designated for the grants and found there was only one transaction for the COPS Technology Program grant totaling \$199,920 in April 2011. In addition, there were four transactions for the COPS Secure Our Schools grant totaling \$32,214 from April 2011 through December 2011, which included the matching costs of \$16,107. At the time of our fieldwork in May 2012, this was the entirety of all grant funds spent. Therefore, we elected to test all transactions that had

³ This is the amount billed to the grantee by the contractor. After reviewing the invoice, the contractor did not itemize the cost of installation (Other Costs) on the invoice. Therefore, the costs originally budgeted as "other costs" are included in the equipment category.

taken place up until that point for a total dollar amount of \$232,134. We found that the expenditures we reviewed were properly authorized, classified, supported, and charged to the grants.

Property Management

Both the 2010 COPS Technology Program and 2010 COPS Secure Our Schools Grant Owner's Manuals require grantees to implement controls to ensure property and equipment purchased with federal funds are properly safeguarded against loss from unauthorized use or disposition.

For both grants, nearly all of the grant funds were allocated for the purchase of equipment. For the COPS Technology Program grant, we randomly selected 13 of 37 laptops to compare the property inventory records to the property serial numbers. We observed laptops that were installed in Westland PD squad cars, as well as spares, which were kept in a storage closet at the police station in their original packaging. For the COPS Secure Our Schools grant, we randomly selected three school locations to review newly installed security equipment. We found that the equipment matched the location-specific inventory provided to the audit team. We found no material discrepancies with the property records or their management for either grant.

Reports

According to the COPS Office's guidelines, 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. We reviewed Federal Financial Reports (FFR) and annual Progress Reports submitted as of May 2012 for both audited grants.

Federal Financial Reports

The COPS Office requires that grantees submit FFRs no later than 30 days after the end of each quarter. We reviewed six required FFRs submitted - two FFRs for the COPS Technology Program grant and four FFRs for the Secure Our Schools grant. We identified a total of four reports that were not submitted on time. As shown in Table 4, the grantee submitted the first required report for both grants 45 days late. A Westland PD official explained that the reason for this delay was that the computers were delivered and installed over time, and the Westland PD had not yet drawn down grant funds. However, grantees are still required to submit FFRs even when there is no activity. The Westland PD also filed two other FFRs late.

Westland PD officials attributed these report submission delays to two factors: (1) a staff shortage in the Finance Office, and (2) problems logging into the reports submission website due to a lost or forgotten password. According to Westland PD officials, they have recently filled all open positions, and they believe all password issues have been rectified.

TABLE 4 - FEDERAL FINANCIAL REPORT HISTORY

REPORT PERIOD FROM - TO DATES	FFR DUE DATES	DATE SUBMITTED	DAYS LATE
COPS TECHNOLOGY PROGRAM GRANT			
04/01/2011 - 06/30/2011	07/30/2011	09/13/2011	45
07/01/2011 - 09/30/2011	10/30/2011	10/26/2011 ⁴	0
COPS SECURE OUR SCHOOLS GRANT			
04/01/2011 - 06/30/2011	07/30/2011	09/13/2011	45
07/01/2011 - 09/30/2011	10/30/2011	10/26/2011	0
10/01/2011 - 12/31/2011	01/30/2012	01/31/2012	1
01/01/2012 - 03/31/2012	04/30/2012	05/10/2012	10

Source: COPS Office

We also reviewed the FFRs for accuracy, as shown in Table 5. We found that the Westland PD reported its expenditures accurately for its COPS Technology Program grant. However, we found that for the Secure Our Schools grant, the Westland PD did not accurately report its grant-related expenditures on any of the four FFRs we reviewed. As shown in Table 5, by the time the March 2012 report was submitted, the cumulative expenditures reported on the FFR reconciled to the amount recorded in the accounting records as of the same date.

⁴ This report was marked as "final" and no subsequent reports were required.

TABLE 5 - FEDERAL FINANCIAL REPORT ACCURACY

REPORT PERIOD FROM - TO DATES	GRANT FUNDS EXPENDITURES PER FFR	GRANT FUNDS EXPENDED PER ACCOUNTING RECORDS ⁵	DIFFERENCE BETWEEN FFRS & ACCOUNTING RECORDS
COPS TECHNOLOGY PROGRAM GRANT			
04/01/2011 - 06/30/2011	\$0	\$0	\$0
07/01/2011 - 09/30/2011	\$199,920	\$199,920	\$0
Total	\$199,920	\$199,920	\$0
COPS SECURE OUR SCHOOLS GRANT			
04/01/2011 - 06/30/2011	\$0	\$14,978	\$14,978
07/01/2011 - 09/30/2011	\$15,528	\$1,100	(\$14,428)
10/01/2011 - 12/31/2011	\$579	\$608	\$29
01/01/2012 - 03/31/2012	\$0	(\$579)	(\$579)
Total	\$16,107	\$16,107	\$0

Source: COPS Office and Westland PD accounting records

Program Progress Reports

According to the COPS Office's guidelines, progress reports are due annually to the COPS Office by March 15. We reviewed two submitted progress reports and found that both of the reports were submitted late.⁶ Westland PD officials cited the same reasons noted previously with the late submission of FFRs and said that they had recently filled all open positions and addressed all password issues. The reports we reviewed appeared to be acceptable in form and content. The format of the reports is structured principally as a survey, whereby the grantee can rate a series of program performance statements on a scale of 1 to 10. The reports we reviewed were complete and appeared relevant to performance of the grant-funded programs.

TABLE 6 - PROGRESS REPORT HISTORY

REPORT PERIOD FROM - TO DATES	DUE DATE	DATE SUBMITTED	DAYS LATE
01/01/2010 - 12/31/2010	01/30/2011	02/15/2011	16
01/01/2011 - 12/31/2011	01/30/2012	02/02/2012	3

Source: COPS Office

⁵ The Secure Our Schools expenditures in this chart include only those of actual grant funds. Match is not included.

⁶ The progress reports provided by the COPS Office are designed to allow grantees with multiple grants to report their progress within the same report document.

As noted previously, the grantee has reported to the COPS Office that it has completed its activities on the audited grants. We have not made any recommendations related to the grantee's reporting activities because no additional reports are due.

Program Performance and Accomplishments

According to the grant application, the purpose of the COPS Technology Program grant was to increase the effectiveness and enhance the communication of the Westland PD by purchasing 37 laptop computers. According to the grantee, the new laptop computers are faster, more rugged and reliable, and include the latest technology that allows the Westland PD to communicate with its law enforcement partners.

The conditions of the grant required the grantee to seek approval from the COPS Office in order to use a sole source to purchase the computers without placing the order up for competitive bidding. The Westland PD requested and received sole-source approval with the justification that a local vendor would provide installation and maintenance for 5 years. Through interviews with grantee officials and review of supporting documents provided, we were able to confirm that the goals and objectives of the COPS Technology Program grant have been accomplished.

Regarding the COPS Secure Our Schools grant, the purpose of the grant was to:

- Conduct a thorough safety assessment of current school safety requirements with input from police, school staff, parents, students, and other community members about suggested security improvements.
- Use assessment results to coordinate implementation of identified security improvements for the length of the grant period.
- Use assessment results to provide enhanced security and protection to the main entrances into all school locations, as well as identify and equip secondary doorways in need of advanced security equipment such as motion-sensitive lighting.
- Through discussion about and reviews of assessment results, expand the functioning of the security camera system used in and around all facilities. If needed, purchase and install software that

improves system functionality and upgrade servers by increasing data storage capacity.

- Improve notifications to students, staff, and community members during emergencies. Pinpoint potential "hot spots," both within the buildings and into the extended community, that exist in the current notification systems. Use assessment results to assist in the placement of an effective ancillary system to be used during lock-down training and emergencies.

Through interviews with appropriate officials, review of supporting documents, and inspection of currently installed security enhancements, we were able to confirm the goals and objectives of the COPS Secure Our Schools grant were actively being accomplished. The Westland PD coordinated with a local security consulting company to conduct and implement its safety assessment, the results of which lead to a clear plan of location-specific equipment purchases and installations for areas of greatest concern.

Monitoring Contractors

The Westland PD did not utilize contractors to achieve the goals set forth in its COPS Technology Program grant. However, for the COPS Secure Our Schools grant, the Westland PD utilized a contractor to conduct a security assessment and install necessary security equipment in certain Westland schools. The Westland PD employed an architecture firm, which had previously been used by the Wayne-Westland Community School District for building projects, to oversee the work of the security contractor. The architecture firm worked in tandem with the district's Director of Maintenance to oversee the installation of the security equipment by the contractor. In addition, the security contractor only received payment after providing documentation to support that the work was complete. We believe that the actions taken to oversee the contractor in the Secure Our Schools grant were sufficient and in accordance with the grant's conditions.

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. Deobligate and put to better use the \$41,116 remaining grant balance for expired award 2010-CK-WX-0634 and the \$80 remaining grant balance for expired award 2010-CK-WX-0055.

APPENDIX I - OBJECTIVE, SCOPE, AND METHODOLOGY

The purpose of this audit was to determine whether reimbursements claimed for costs under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grants, 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) matching costs, (6) property management, (7) federal financial and progress reports, (8) program performance and accomplishments, and (9) monitoring contractors. We determined that indirect costs, program income, and subgrantees were not applicable to these grants.

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 Westland PD's COPS Technology Program grant number 2010-CK-WX-0055 and COPS Secure Ours Schools grant number 2010-CK-WX-0634. Our audit concentrated on, but was not limited to, the award of the grants on December 16, 2009, and September 1, 2010, respectively, through our fieldwork in May 2012. The Westland PD had a total of \$216,027 in drawdowns through May 2012.

We tested compliance with what we consider the most important conditions of the grants. Unless otherwise stated in our report, the criteria we audit against are contained in the 2010 COPS Technology Program and 2010 COPS Secure Our Schools Grant Owner's Manuals and the award documents.

In conducting our audit, we performed testing in four areas: (1) drawdowns, (2) grant expenditures, (3) matching costs, and (4) property management. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed, such as dollar amounts or expenditure category. We selected five transactions charged to the grant for a total dollar amount of \$232,134 from March 2011 through December 2011. This sample accounts for all transactions up to the point of our fieldwork.

In addition, we reviewed the timeliness and accuracy of FFRs and Progress Reports, and we evaluated performance as it related to the grants'

objectives. However, we did not test the reliability of the financial management system as a whole.

APPENDIX II - SCHEDULE OF DOLLAR-RELATED FINDINGS

<u>FUNDS TO BETTER USE</u>	<u>AMOUNT</u>	<u>PAGE</u>
Undrawn grant funds after Secure Our Schools grant project period ended	41,116	4
Undrawn grant funds after Technology grant project period ended	80	4
TOTAL FUNDS TO BETTER USE	\$41,196	
TOTAL NET DOLLAR-RELATED FINDINGS	\$41,196	

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

APPENDIX III – AUDITEE RESPONSE

The Westland PD stated that it has reviewed the draft audit report and does not have any comments.

APPENDIX IV - 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

Via Electronic

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

From: Donald J. Lango
Management Analyst/Audit Liaison
Audit Liaison Division

Date: April 11, 2013

Subject: Response to Draft Audit Report and request for closure for the Westland Police department, in Westland, Michigan

This memorandum is in response to your March 26, 2013, draft audit report for the Westland Police department, in Westland, Michigan. The draft report included one audit recommendation that was directed to COPS.

Recommendation 1: Deobligate and put to better use the \$41,116 remaining grant balance for expired award 2010-CK-WX-0634 and the \$80 remaining grant balance for expired award 2010-CK-WX-0055.

The COPS Office concurs with the recommendation.

Discussion and Action:

We request that the COPS Finance Staff deobligate the \$41,116 remaining grant balance for expired award 2010-CK-WX-0634 and the \$80 remaining grant balance for expired award 2010-CK-WX-0055. COPS Finance has advised us that it has deobligated the funds and provided a Deobligation Certification Report for each grant. We have included an attachment which contains:

- ALD's request to the COPS Administration Division to deobligate the funds in question for grant #2010-CK-WX-0634 (in the amount of \$41,116.27), and grant #2010-CK-WX-0055 (in the amount of \$79.75),
- Payment History Reports for each grant (pre-deobligation), and the
- Deobligation Certification Reports for each grant.

Request:

Based on the documentation provided, COPS requests resolution of Recommendation 1 and closure of the Audit Report.

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING

Carol S. Taraszka, Regional Audit Manager
April 11, 2013
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If you have any questions, please contact me at 202-616-9215, or you may email at donald.lango@usdoj.gov.

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Westland, Michigan 48185

Jeff Jedrusik, Chief
Westland Police Department
36701 Ford Road
Westland, Michigan 48185

Grant File: 2010CKWX0055 2010CKWX0634

Audit File
ORI: MI82817

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING

APPENDIX V – OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND SUMMARY OF ACTIONS TAKEN TO CLOSE THE REPORT

The OIG provided a draft of this audit report to the Westland PD and the COPS Office. The Westland PD declined to provide a response, and the COPS Office's response is incorporated in Appendix IV of this final report. The following provides the OIG analysis of the COPS Office's response and the actions taken to close the report.

Recommendation Number:

1. **Closed.** The COPS Office concurred with our recommendation to deobligate and put to better use the \$41,116 remaining grant balance for expired award 2010-CK-WX-0634 and the \$80 remaining grant balance for expired award 2010-CK-WX-0055.

In its response to the draft report, the COPS Office provided evidence the remaining grant funds for each of the aforementioned COPS grants have been deobligated. We reviewed this documentation and determined that it is sufficient to close this recommendation. Therefore, this recommendation is closed.