



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



Audit of the Office of Community Oriented Policing Services Hiring Program Grants Awarded to the Metropolitan Police Department, Washington, D.C.

**AUDIT OF THE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
HIRING PROGRAM GRANTS AWARDED TO THE
METROPOLITAN POLICE DEPARTMENT, WASHINGTON, D.C.**

EXECUTIVE SUMMARY*

The U.S. Department of Justice, Office of the Inspector General (OIG) completed an audit of the Office of Community Oriented Policing Services (COPS Office) Hiring Program (CHP) grants awarded to the Washington, D.C., Metropolitan Police Department (MPD). The CHP grants provide funding directly to law enforcement agencies that have primary law enforcement authority to impact their community policing efforts. During fiscal years 2011 through 2014, the COPS Office awarded the MPD a total of \$6,244,145 to hire 46 police officers and implement CHP initiatives, as shown in Table 1.

**Table 1
CHP Grants Awarded to the MPD**

Grant Number	Grant Start Date	Project End Date^a	Officers Awarded	Grant Amount (\$)^b
2011-UL-WX-0008	09/01/2011	09/30/2014	6	1,423,842
2012-UM-WX-0050	06/01/2012	12/31/2015	5	557,287
2013-UL-WX-0007	09/01/2013	09/01/2016	10	1,138,016
2014-UL-WX-0030	09/01/2014	09/01/2017	25	3,125,000
Total			46	\$6,244,145

^a The project end date includes approved performance period extensions.

^b The grant amount includes COPS Office-approved award modifications.

Source: The COPS Office

The objective of this audit was to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant. We also assessed the MPD's program performance in meeting grant objectives and overall accomplishments.

We determined that the MPD generally complied with the essential grant requirements in the areas we tested and that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant. However, while the CHP Grant Owner's Manual states that agencies should report only accurate data in grant applications, we identified several discrepancies in the MPD's application

* Redactions were made to the full version of this report for privacy reasons. The redactions are contained only in Appendix 3, the Office of Community Oriented Policing Services Response to the Draft Audit Report, and are of individuals' names and e-mail addresses.

statistics. MPD officials told us that these differences occurred mainly because of data entry error or because MPD officials used the incorrect data sources.

Although we determined, based on COPS Office input, that the misreported data did not affect the MPD's eligibility to receive any of these CHP awards, because the COPS Office uses application data as a basis for awarding its grants, we believe it is vital that the MPD submits only accurate data to the COPS Office. As a result, we recommend that the COPS Office require that the MPD establish procedures that ensure it will compile and submit accurate data for future CHP award opportunities.

We discuss our results in further detail in the Finding and Recommendation section of the report. The audit objective, scope, and methodology appear in Appendix 1.

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INTRODUCTION

The U.S. Department of Justice, Office of the Inspector General (OIG) completed an audit of the Office of Community Oriented Policing Services (COPS Office) Hiring Program (CHP) grants awarded to the Washington, D.C., Metropolitan Police Department (MPD). As shown in Table 2, the audited grants totaled \$6,244,145. The COPS Office awarded the grants between fiscal years (FY) 2011 and 2014 for the purpose of funding a total of 46 new police officers.¹

**Table 2
CHP Grants Awarded to the MPD**

Grant Number	Grant Start Date	Project End Date^a	Officers Awarded	Grant Amount(\$)^b
2011-UL-WX-0008	09/01/2011	09/30/2014	6	1,423,842
2012-UM-WX-0050	06/01/2012	12/31/2015	5	557,287
2013-UL-WX-0007	09/01/2013	09/01/2016	10	1,138,016
2014-UL-WX-0030	09/01/2014	09/01/2017	25	3,125,000
Total			46	\$6,244,145

^a The project end date includes approved performance period extensions.

^b The grant amount includes COPS Office-approved award modifications.

Source: The COPS Office

The objective of this audit was to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant. We also assessed the MPD's program performance in meeting grant objectives and overall accomplishments.

The Office of Community Oriented Policing Services

The COPS Office assists law enforcement agencies in enhancing public safety through the implementation of community policing strategies in jurisdictions of all sizes across the country. Community policing initiatives seek to support and promote the use of partnerships within local communities to enhance public safety. An example of community policing includes assigning the same officers to specific neighborhoods or areas for longer time periods to improve customer service and facilitate more contact between police and citizens. The COPS Office provides

¹ As of September 30, 2015, the MPD had not used grant funds from grant number 2014-UL-WX-0030 because of an abnormally high attrition rate due to sworn officer retirements. Consequently, the COPS office authorized the MPD to delay using the grant funds until 2016. Therefore, we could only test final application statistics for grant number 2014-UL-WX-0030.

funding to state, local, and tribal law enforcement agencies and other public and private entities to hire and train community-policing professionals, acquire and deploy new technologies, and develop and test innovative policing strategies.

The COPS Office awarded the grants to MPD under CHP, which offers competitive grants to pay for the first 3 years of entry-level salaries and benefits for new or rehired police officers. When CHP funding ends, grantees must retain all sworn officer positions awarded under the CHP grant for a minimum of one year (12 months). The retained CHP-funded position(s) should be added to the grantee's law enforcement budget and paid for with state or local funds.

The D.C. Metropolitan Police Department

The MPD is one of the 10 largest local police departments in the United States and is the primary law enforcement agency for Washington, D.C. Currently, the MPD has over 4,000 sworn and civilian members serving more than 650,000 residents within a 61-square mile jurisdiction. The mission of the MPD is to safeguard Washington, D.C., and those who live in and visit the city.

Audit Approach

We tested the MPD's compliance with what we considered to be the most important conditions of CHP grants. Unless otherwise stated in our report, we applied the 2011-2014 CHP Grant Owner's Manual (Grant Owner's Manual) as our primary criteria for the audit. The Grant Owner's Manual serves as a reference to assist grant recipients with the administrative and financial matters associated with their awards. The COPS Office developed the manual to ensure that all CHP grantees understand and meet the requirements of the grant. Specifically, we tested the MPD's:

- **Application Statistics.** To assess the accuracy of key statistical data that the grantee submitted as part of its CHP applications.
- **Internal Control Environment.** To determine whether the MPD's financial and accounting system and related internal controls adequately safeguarded grant funds and ensured compliance with the terms and conditions of the grant.
- **Expenditures.** To assess the allowability, support, and accuracy of salary and fringe benefit expenditures the MPD charged to the grant.
- **Drawdowns.** To determine whether the MPD adequately supported requests for reimbursements and managed grant receipts in accordance with federal regulations.
- **Budget Management and Control.** To determine whether the MPD adhered to the COPS Office-approved budget for the expenditure of grant funds and did not engage in supplanting.

- **Reporting.** To determine whether the MPD submitted accurate Federal Financial Reports (FFRs) and Program Progress Reports (Progress Reports) on time.
- **Additional Award Requirements.** To determine whether the MPD complied with additional terms and conditions specified in the grant award document.
- **Program Performance and Accomplishments.** To determine whether the MPD achieved the grant objectives and to assess performance and grant accomplishments.
- **Retention Plan.** To determine whether the MPD had a retention plan and retained CHP grant funded officers at the conclusion of the grant.
- **Post-Grant End-Date Activity.** To determine whether the MPD had filed required final reports.

The Finding and Recommendation section of the report further details the results of our audit. Appendix 1 presents the audit's objective, scope, and methodology.

FINDING AND RECOMMENDATION

We determined that the MPD generally complied with the essential grant requirements in the areas we tested. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant. However, while the Grant Owner’s Manual states that agencies should report only accurate data on grant applications, we identified several discrepancies in the MPD’s application statistics. MPD officials told us that these differences occurred mainly because of data entry error or because MPD officials used the incorrect data source. In this case, the misreported data did not affect the MPD’s eligibility to receive the CHP awards. However, because the COPS Office uses application data as a basis for awarding substantial grants, we believe it is vital that the MPD only submits accurate data to COPS. As a result, we recommend that the COPS Office require that the MPD establish procedures that ensure it will compile and submit accurate data for future CHP award opportunities.

Application Statistics

The COPS Office told us it applied a uniform system to evaluate applicant needs to select CHP grantees. This system focused on applicant fiscal need, crime rates, community policing commitment, and future community policing plans. Table 3 shows the rating factors the COPS Office used to make awards from FY 2011 through 2014 along with the percentage attributed to each factor.

Table 3
FY 2011-2014 CHP Grant Rating Factors

Grant Year	Rating Factor	Percent of Overall Score
2011	Fiscal Need and Crime	50
	Community Policing	50
2012	Fiscal Need	75
	Crime	25
2013	Fiscal Need	20
	Crime	30
	Community Policing	50
2014	Fiscal Need	20
	Crime	30
	Community Policing	50

Source: CHP Award Selection Methodology (FY 2011-2014)

The Grant Owner’s Manual states that applying agencies should report only accurate data in their grant applications. The COPS Office told us that the system applicants currently use to apply, flags data that might be erroneous considering agency and jurisdiction variables such as abnormally high per-capita crime rates,

unusually large changes in annual operating budgets, or exceptionally high salaries and fringe benefits compared to other agencies in the applicant's state. Prior to FY 2013 CHP awards, the COPS Office told us that they relied heavily on the grantee to report only correct data in its application.

The MPD provided documents to support the statistical data it submitted to the COPS Office as part of its grant application. We compared this data to the source documents and identified several instances where the submitted data did not match the source documents. Specifically, we found discrepancies in personnel reductions, law enforcement operating budgets, locally generated revenues, crime statistics, government populations, and natural disaster declarations. Table 4 details the differences in the submitted application statistics and the required data.

Table 4
MPD CHP Grant Application Data Discrepancies
FY 2011 to 2014

Statistics	Application Statistics	Audited Value	Over/(Under) Statement of Application Statistic
FY 2011 Application			
Reduction in Civilian Agency Personnel	31 percent	0.6 percent	30.4 percent
Reduction in Sworn Officer Personnel	8 percent	0.2 percent	7.8 percent
FY 2012 Application			
Reduction in Civilian Agency Personnel	8 percent	30 percent	(22 percent)
Reduction in Sworn Officer Personnel	4 percent	0.5 percent	3.5 percent
FY 2013 Application			
2011 Law Enforcement Operating Budget	\$472,928,693	\$479,666,368	(\$6,737,675)
Reduction in Civilian Agency Personnel	8 percent	0 percent	8 percent
Reduction in Sworn Officer Personnel	4 percent	0 percent	4 percent
2012 Burglaries	3,579 burglaries	3,519 burglaries	60 burglaries
FY 2014 Application			
Population of Government Entity	1,000,000 people	601,723 people	398,277 people
2014 Jurisdictional Locally Generated Revenue	\$6,660,466,000	\$6,868,588,000	(\$208,122,000)
2012 Jurisdictional Locally Generated Revenue	\$6,286,924,000	\$6,544,668,000	(\$257,744,000)
Declaration of Natural or Other Major Disaster or Emergency	Yes	No	Not Applicable

Source: The MPD

MPD officials told us that these differences occurred mainly because of data entry error or because MPD officials used the incorrect data source. Because the COPS Office used application information to assess the MPD's eligibility to receive the grant, we provided these discrepancies to the COPS Office and requested that

the COPS Office determine whether the differences would have affected the MPD's eligibility to receive CHP grant awards from FYs 2011 through 2014. The COPS Office provided us evidence that the misreported data did not affect the MPD's eligibility to receive any of the CHP awards.

However, because the COPS Office uses application data as a basis for awarding substantial grants, we believe it is vital that the MPD ensure that it only submits accurate data to the COPS Office. Inaccurate application data may have a substantial effect on future award decisions. As a result, we recommend that the COPS Office require that the MPD establish procedures that ensure it will compile and submit accurate data for future CHP award opportunities.

Internal Control Environment

According to the Grant Owner's Manual, award recipients should establish and maintain an adequate system of accounting and internal controls. An acceptable internal control system ensures the optimal use of funds. Award recipients must adequately safeguard and use grant funds solely for authorized purposes.

While our audit did not assess the MPD's overall system of internal controls, we reviewed the internal controls of MPD's financial management system specific to how it administered grant funds. We interviewed pertinent management officials and reviewed applicable Single Audit Reports to assess MPD's risk of non-compliance with laws, regulations, guidelines, and grant terms and conditions. We determined that the MPD's financial system had adequate: (1) access controls, (2) authorization restrictions, and (3) separation of duties over expenditure and accounting functions used to administer CHP grant funds. In addition, the MPD separately tracked CHP grant activity from other funds by using a distinct general ledger accounting code. Overall, we determined that the MPD maintained sufficient internal controls over the use of grant funds.

Single Audit

The Office of Management and Budget Circular A-133 requires that non-federal entities spending more than \$500,000 in federal funds undergo a single audit that is due no later than 9 months after the end of a fiscal year. We determined that the District of Columbia, which includes the MPD, was required to conduct a single audit and obtained its Single Audit Report for the year ending September 30, 2014.

We reviewed the independent auditor's assessment to identify control weaknesses and noncompliance issues related to the District of Columbia's central and overarching applications, and assessed the risk that those findings had to the grants under audit. The single audit identified that (1) total employee hours charged to the program per the PeopleSoft Human Resources/Payroll System was more than the time reported on employee timesheets and (2) employee timesheets did not reflect the actual distribution of the time

worked on multiple federal programs.² While this finding relates to the same application used by the MPD to administer its CHP grants, we determined that due to the MPD-specific controls and the audit results discussed throughout this report, it was not necessary to expand audit testing.

Expenditures

CHP grant recipients may only use award funds to pay for the first 3 years of entry-level, full-time law enforcement officer salaries and fringe benefits. Recipient agencies must cover additional costs above the approved entry-level salaries and fringe benefits for these officers.³

We examined the MPD accounting records and determined that it charged approved cost categories to each of the audited grants. As of May 2015, this accounted for a total of \$2,114,735 in expenditures. To determine whether the MPD could support these costs, we judgmentally selected two non-consecutive pay periods for each grant audited. We then tested payroll and associated costs for two officers from each pay period selected, for a total of \$35,182 in expenditures across the audited grants. We traced these expenditures from accounting records to the approved grant budget, pay stubs, and timekeeping records. We determined that all tested charges were allowable, properly authorized, and accurately recorded.

While the MPD included vacation and sick leave in its FY 2011, 2012, and 2013 CHP applications, it submitted modifications for all three grants requesting to eliminate such from the approved budget categories. The MPD stated in its modification requests that, while sworn personnel accrue vacation and sick leave, they are not cash expenditures that it can bill to the grant.⁴ The MPD did not include vacation or sick leave in its FY 2014 CHP application. Our payroll testing confirmed that the MPD appropriately handled grant costs associated with vacation or sick leave.

Drawdowns

The COPS Office requires that grantees minimize the federal cash on-hand by requesting funds based on immediate disbursement needs. As of September 2015, the MPD had drawn down a total of \$2,160,096. The amount of drawdowns associated with each grant is laid out in Table 5.⁵

² The specific program identified in the subject Single Audit was a Community Development Block Grant Program, administered by the U.S. Department of Housing and Urban Development.

³ Approved fringe benefit allotments varied slightly across different awards.

⁴ As discussed later in the report, COPS Office did not approve the MPD's FY 2011 modification request, and the MPD returned \$284,693 in unused grant funds. COPS Office did approve MPD's FY 2012 and 2013 grant modification requests.

⁵ As of September 30, 2015, the MPD had not used grant number 2014-UL-WX-0030 funds. Therefore, we did not list this grant in Table 5.

Table 5
FY 2011-2014 CHP Grant Drawdowns

Grant Number	Project End Date^a	Grant Amount (\$)^b	Total Drawdown (\$)	Percent Unspent
2011-UL-WX-0008	09/30/2014	1,423,842	1,139,149	20
2012-UM-WX-0050	12/31/2015	557,287	383,059	31
2013-UL-WX-0007	09/01/2016	1,138,016	637,888	44
Total		\$3,119,145	\$2,160,096	

^a The project end date includes approved performance period extensions.

^b The grant amount reflects all COPS Office award modifications.

Source: The COPS Office and MPD accounting records.

To verify whether MPD officials properly requested funds and kept a minimum of federal cash on hand, we interviewed MPD officials and compared drawdown amounts to the MPD’s grant-related accounting records. We determined that the MPD has formal policies and procedures for drawing down grant funds. Based on our discussions with MPD officials and our review of available documents, we determined that the MPD requested grant drawdowns on a reimbursement basis. We also determined that drawdown amounts matched grant expenditures recorded in MPD’s official accounting records.

According to the Grant Owner’s Manual, the grantee has 90 days after the project end date to draw down funds. The COPS Office stated that if MPD did not draw down the remaining funds within this specified timeframe, COPS would relinquish the remaining balance. The COPS Office deobligated the remaining balance (totaling \$284,693) for the FY 2011 grant and stated it will actively monitor the active awards and deobligate as necessary. Therefore, we do not make a recommendation on the unused funds.

Budget Management and Control

According to the Grant Owner’s Manual, a grantee may only be reimbursed for the approved cost categories and only up to the amounts specified by the Financial Clearance Memorandum. The COPS Office awarded the MPD over \$6.2 million dollars to pay for the entry-level salary and fringe benefits of 46 new police officers. To determine whether the MPD adhered to the COPS-approved budget, we compared the budgeted salary and fringe benefit amounts to the actual accounting records. We determined that the MPD only charged expenses from approved cost categories to the grants and remained within approved budget allowances for each cost category.

Grantees must also apply awarded CHP funds to increase or supplement efforts to hire new law enforcement officers. Grantees cannot use CHP grants to supplant local funds. To determine whether the MPD used grant funds to supplement (and not supplant) local funds, we reviewed its budgeted and actual sworn positions for FYs 2011 through 2015. We found that the MPD employed fewer actual sworn law enforcement officers than provided by its stated FY 2011

and 2012 budgets. We determined that this occurred because of a Washington, D.C.-wide hiring freeze. COPS Office guidance permits a grantee to delay filling locally-funded vacancies at the start of a CHP grant so long as the grantee can demonstrate that the delay occurred for reasons unrelated to the CHP grant funds, such as a local hiring freeze. Therefore, we do not consider that the MPD supplanted its local funding in FYs 2011 and 2012.

In FY 2013, we note that the MPD employed more officers than called for under its stated budget. Further, the MPD continued to hire new officers as it would have done in the absence of the CHP grant and took active and timely steps to fill vacancies resulting from attrition, as required by the Grant Owner's Manual. For example, in FY 2013 the MPD hired 301 sworn officers, while the FY 2013 CHP grant only funded 10 of these officers. In March 2015, the MPD decided not to use FY 2014 grant funds because it experienced an abnormally high attrition rate caused by the number of sworn officers eligible to retire.⁶ Therefore, we determined that MPD officials complied with the CHP non-supplanting requirements.

Reporting

According to the Grant Owner's Manual, award recipients must submit both FFRs and Progress Reports each quarter. These reports describe the status of funds and the project, compare actual accomplishments to the objectives, and report other pertinent information. We reviewed MPD's FFRs and Progress Reports and determined that MPD officials submitted timely and accurate reports.

Compliance with Additional Grant Requirements

The COPS Office includes specific terms and conditions as a part of each award package. While other sections of this report reviewed most of the relevant terms and conditions, this section focuses on three other grant terms and conditions to assess the MPD's compliance with: (1) grant modifications, (2) the FY 2012 Veteran Hiring condition, and (3) the FY 2012 and 2013 Local Match requirements.

An award recipient must submit modification requests to the COPS Office whenever it determines it will need to shift funds between approved cost categories or reduce entry-level salaries and fringe benefits. For FYs 2011, 2012, and 2013, the MPD requested to shift funds between benefit categories and reduce the overall grant awards. While the COPS Office did not approve the MPD's FY 2011 modification request and the MPD returned \$284,693 in unused grant funds, the COPS Office did approve MPD's FY 2012 and 2013 grant modification requests. The approved modifications eliminated certain fringe benefits, such as the aforementioned annual and sick leave, and increased other fringe benefits that the MPD paid out at a higher rate than the originally approved amount. We determined

⁶ The COPS Office authorized the MPD to delay using FY 2014 grant funds. MPD officials told us that they intend to use the FY 2014 grant in FY 2016.

that the FY 2012 and 2013 modifications resulted in grant award reductions of \$67,713 and \$111,984, respectively.

The FY 2012 Grant Owner's Manual required grantees to hire military veterans. We obtained the "Discharge from Active Duty" forms for each officer hired using FY 2012 grant funds and determined that the MPD complied with the veteran hiring requirement.

Finally, the FY 2012 and 2013 Grant Owner's Manuals included a local matching requirement, where grant recipients need to contribute at least 25 percent of approved grant project costs. We reviewed accounting documentation and drawdown requests and determined that the MPD was contributing an appropriate amount of local matching costs.

Program Performance and Accomplishments

The COPS Office awarded the grants to the MPD to increase its capacity to implement community policing strategies and prevent, solve, and control crime through funding additional officers via three elements of community policing: (1) problem-solving, (2) partnerships, and (3) organizational transformation. The COPS Office requires that all grantees describe how hiring additional officers will assist in implementing community-policing strategies.

We verified the accuracy of the number of officers that the MPD reported hired with grant funds to the actual number of officers it hired according to its records. To assess whether the MPD met the CHP community-policing objective, we reviewed MPD's community policing plans and determined that the plans included an integrated strategy that focused on mitigating truancy, burglary, robbery, and gun violence.

In implementing this strategy, the MPD instituted: (1) a school safety division to address student safety issues, transport truant youth to school, and support an evening curfew center for youth; (2) a targeted summer crime initiative; (3) a robbery intervention program, consisting of plain clothes officers using timely intelligence to apprehend offenders; and (4) detection systems to decrease officer response times to and help identify suspects and witnesses of shooting incidents. We determined that the MPD satisfied or is on track to satisfying these CHP objectives.

Retention Plan

According to the Grant Owner's Manual and the terms and conditions of each CHP grant, the MPD needs to retain all CHP funded officer positions for a minimum of 12 months following the end of CHP support. MPD stated in its FY 2011-2014

CHP grant applications that it intended to comply with the 12-month retention requirement by using general or appropriated funds to retain officer positions.⁷

Grant number 2011-UL-WX-0008 was set to end on August 31, 2014. The COPS Office approved a 1-month extension with an amended end date of September 30, 2014. Therefore, the retention period for this grant ran from October 1, 2014 through September 30, 2015. To determine whether the MPD retained the officers hired under the grant, we reviewed the MPD's FY 2015 budget and employment records and determined that it maintained the six officer positions funded by the grant.

Further, while the performance period for grant number 2012-UM-WX-0050, is set to end December 31, 2015, we note that the MPD's budget increased 1.1 percent for FY 2015 and 5.3 percent for FY 2016. Therefore, it appears that the MPD will be able to retain the five positions funded through the CHP grants it received in 2012.

Post-Grant End-Date Activities

The CHP grant awarded to the MPD in 2011 closed on September 30, 2014. The MPD filed its final FFR on December 22, 2014. Additionally, in accordance with grant requirements, the MPD submitted a final close-out report on October 8, 2014. Therefore, the MPD complied with close-out requirements for the FY 2011 grant.

Conclusion

We examined the MPD's accounting records, budget documents, financial and progress reports, and financial management procedures and found that the MPD generally complied with the essential grant requirements in the areas we tested. However, while the Grant Owner's Manual states that agencies should report only accurate data on grant applications, we identified several discrepancies in the MPD's application statistics. MPD officials told us that these differences occurred mainly because of data entry error or because MPD officials used the incorrect data source. In this case, the misreported data did not affect the MPD's eligibility to receive the CHP awards. However, because COPS uses application data as a basis for awarding substantial grants, we believe it is vital that the MPD ensure that it only submits accurate data to COPS. Inaccurate application data may have a substantial effect on future award decisions. As a result, we recommend that the COPS Office require that the MPD establish procedures that ensure it will compile and submit accurate data for future CHP award opportunities.

⁷ In the FY 2012 CHP grant application the MPD left the funding source blank. Based on the completeness of the MPD's FY 2011, 2013 and 2014 applications, we attributed this blank response as an input error.

Recommendation

We recommend that the COPS Office:

1. Require that the MPD establish procedures that ensure it will compile and submit accurate data for future CHP award opportunities.

OBJECTIVE, SCOPE, AND METHODOLOGY

We audited Office of Community Oriented Policing Services (COPS Office) Hiring Program (CHP) grant numbers 2011-UL-WX-0008, 2012-UM-WX-0050, 2013-UL-WX-0007, 2014-UL-WX-0030 awarded to the Washington, D.C., Metropolitan Police Department (MPD). The objective of this audit was to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant. We also assessed the MPD's program performance in meeting grant objectives and overall accomplishments. To accomplish this objective, we reviewed activities in the following areas: (1) application statistics, (2) internal control environment, (3) personnel and fringe benefit expenditures, (4) drawdowns, (5) budget management and control, (6) reporting, (7) compliance with additional grant requirements, (8) program performance and accomplishments, (9) retention plan, and (10) post-grant end-date activity.

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 finding and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective.

Our audit concentrated on, but was not limited to, activities that occurred between the start of the CHP grant number 2011-UL-WX-0008 in September 2011, as well as subsequent grant activities for MPD fiscal years 2012-2014, through the end of our data analysis in September 2015. Further, we tested compliance with what we considered to be the most important conditions of the grants. Unless otherwise stated in our report, we audited against the criteria contained in the 2011-2014 CHP Grant Owner's Manual and grant award documents.

We did not test internal controls for the city of Washington, D.C., as a whole. An independent Certified Public Accountant (CPA) conducted an audit of Washington, D.C.'s financial statements. The CPA reported the results of this audit in the Single Audit Report that accompanied the Independent Auditor's Report for the year ending September 2014. The CPA prepared the Single Audit Report under the provisions of Office of Management and Budget Circular A-133. We reviewed the independent auditor's assessment to identify control weaknesses and significant noncompliance issues related to Washington, D.C., or federal programs it administered, and we assessed the risks that those findings had on our audit.

In conducting our audit, we performed sample testing in: application statistics; drawdowns; and expenditures, including payroll and fringe benefit charges. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed, such as unique payroll and

fringe benefits adjustments. This non-statistical sample design did not allow projection of the test results to the universe from which we selected the samples.

In addition, we reviewed the timeliness and accuracy of Federal Financial Reports and Program Progress Reports, and evaluated performance of grant objectives. However, we did not test the reliability of the MPD's financial system as a whole. We tested the reliability of the information in the accounting system during payroll verification testing. We traced a sample of the information in the accounting system to supporting documentation and found the information to be reliable.

**METROPOLITAN POLICE DEPARTMENT
WASHINGTON, D.C.
RESPONSE TO THE DRAFT AUDIT REPORT**



GOVERNMENT OF THE DISTRICT OF COLUMBIA
METROPOLITAN POLICE DEPARTMENT

John Manning
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
1300 North 17th Street, Suite 3400
Arlington, VA 22209

Dear Mr. Manning:

The Metropolitan Police Department (MPD) of the District of Columbia has reviewed the draft report prepared by the U.S. Department of Justice (DOJ), Office of the Inspector General (OIG) in connection with the audit of the Office of Community Oriented Policing Services (COPS) Hiring Program (CHP) Grants. The specific awards audited included: 2011-UL-WX-0008; 2012-UM-WX-0050; 2013-UL-WX-0007; and 2014-UL-WX-0030. MPD respectfully submits the following response to the audit recommendation:

OIG Recommendation: Require that the MPD establish procedures that ensure it will compile and submit accurate data for future CHP award opportunities.

MPD Response: MPD will require that all data collected includes supporting documentation that can withstand an audit. In addition, MPD will require that the final application is reviewed and signed off on by all data providers to ensure accuracy.

In conclusion, we would like to thank your agency for the audit of the COPS Hiring Program grants.

Sincerely,

Cathy L. Lanier
Chief of Police

OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
RESPONSE TO THE DRAFT AUDIT REPORT




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

COPS

MEMORANDUM

To: John Manning
Regional Audit Manager
Washington Regional Audit Office
U.S. Department of Justice, Office of the Inspector General

From: LaToya Pickett-Bell 
Management Analyst

Date: December 3, 2015

Subject: Response to the Draft Audit Report for DC Metropolitan Police Department

This memorandum is in response to your November 5, 2015 draft audit report on COPS CHP Grants #2011ULWX0008, #2012UMWX0050, #2013ULWX0007 and #2014ULWX0030 awarded to DC Metropolitan Police Department. For ease of review, the audit recommendation is stated in bold and underlined, followed by a response from COPS concerning the recommendation.

Recommendation 1 - Require that the MPD establish procedures that ensure it will compile and submit accurate data for future CHP award opportunities.

The COPS Office concurs that procedures should be developed by the grantee to ensure that data submitted for future DOJ grant applications are verified for accuracy.

Planned Action

The COPS Office will work with the grantee to develop appropriate procedures for verifying data for future DOJ grant applications.

Request

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

COPS considers Recommendation 1 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING
★

John Manning
Regional Audit Manager
Washington Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
December 3, 2015
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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 202-616-2887 or via e-mail: LaToya.Pickett-Bell@usdoj.gov.

cc: (provided electronically)

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December 3, 2015
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Grant File: CHP #2011ULWX0008, CHP #2012UMWX0050,
CHP #2013ULWX0007, CHP #2014ULWX0030

ORI: DCMPD00

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

The Office of the Inspector General (OIG) provided a draft of this audit report to the Washington, D.C., Metropolitan Police Department (MPD) and the Office of Community Oriented Policing Services (COPS Office) for review and official comment. The MPD's response is included as Appendix 2 and the COPS Office response is included as Appendix 3 of this final report. In response to our audit report, the COPS Office agreed with our recommendation. Therefore, the status of the audit report is resolved. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendation:

- 1. Require that the MPD establish procedures that ensure it will compile and submit accurate data for future COPS Hiring Program (CHP) award opportunities.**

Resolved. The COPS Office concurred with our recommendation and stated that it will work with the MPD to develop appropriate procedures for verifying data for future DOJ grant applications.

The MPD agreed with our recommendation and stated that it will require that all data collected include supporting documentation that can withstand an audit. The MPD also stated that it will require that the final application be reviewed and signed off on by all data providers to ensure accuracy.

The OIG will close this recommendation when we receive a copy of the written procedures, which require that the MPD maintain supporting documentation to ensure that it compiles and submits accurate data for future CHP award opportunities.

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