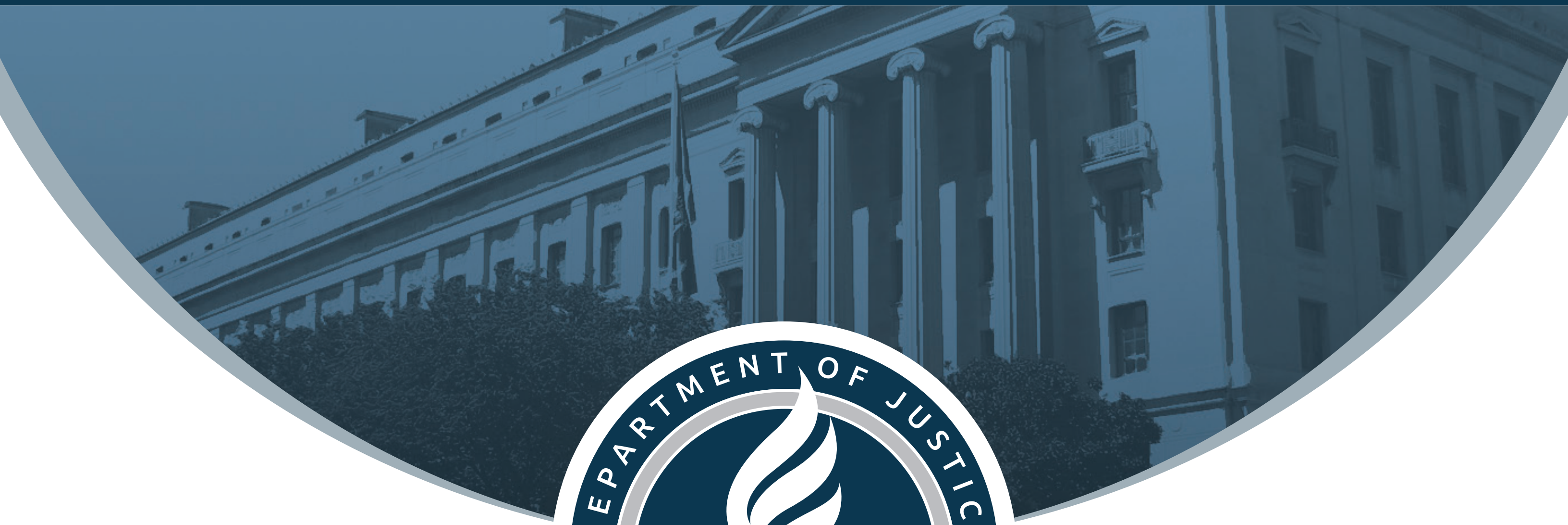

Audit of the Office of Justice Programs, Bureau of Justice Assistance Connect and Protect: Law Enforcement Behavioral Health Responses Grant Awarded to the City of Anaheim Police Department, Anaheim, California

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AUDIT DIVISION

26-094

SEPTEMBER 2026

EXECUTIVE SUMMARY

Audit of the Office of Justice Programs, Bureau of Justice Assistance Connect and Protect: Law Enforcement Behavioral Health Responses Grant Awarded to the City of Anaheim Police Department, Anaheim, California

Objectives

The Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) awarded the city of Anaheim Police Department (Anaheim PD) a grant of $550,000 for the Connect and Protect: Law Enforcement Behavioral Health Responses program. The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether the grantee demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

As a result of our audit, we concluded that the Anaheim PD used the grant to fund the salaries of two Homeless Assessment Liaison Officers (HALO) to serve the Anaheim homeless population. We determined that the Anaheim PD experienced a reduction in public safety calls related to homelessness, diverted approximately 20,000 dispatch calls annually for years 2024 and 2025, and established controls for budget management. However, we identified areas for improvement in the Anaheim PD's performance reporting and timekeeping procedures. We also identified $23,107 in questioned costs related to unallowable personnel costs.

Recommendations

Our report contains four recommendations for OJP. We requested a response to our draft audit report from the Anaheim PD and OJP, and these can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

Audit Results

The purposes of the BJA grant we reviewed were to improve public health and safety, specifically, responses and outcomes for individuals with mental health disorders or co-occurring mental health and substance use disorders who interact with the criminal justice system. The Anaheim PD's goal was to use the grant funds to pay the salaries of two HALO officers. The project period for the grant was from October 2021 through September 2026. As of March 2026, the Anaheim PD drew down a cumulative amount of $500,000 in grant funds.

Program Goals and Accomplishments

Although the County of Orange reported that the homeless population had increased during the grant period, the Anaheim PD successfully reduced public safety calls and diverted non-emergency dispatch calls. However, we found inconsistencies and errors in the Anaheim PD's performance reports. For example, the Anaheim PD inadvertently reported accomplishments from 12 months rather than 6 months on the most recent biannual performance report.

Grant Financial Management

The Anaheim PD used grant funds to pay for the salaries of two officers. However, we found a lack of controls associated with the Anaheim PD's timekeeping and we questioned $23,107 in unallowable personnel costs associated with training activities unrelated to the homeless program.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of a Connect and Protect: Law Enforcement Behavioral Health Responses program grant awarded by the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) to the city of Anaheim Police Department (Anaheim PD) in Anaheim, California. The Anaheim PD was awarded a grant totaling $550,000, as shown in Table 1.

Table 1

Grant Awarded to Anaheim Police Department

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
15PBJA-21-GG-04292-MENT	BJA	12/16/2021	10/01/2021	09/30/2026	$550,000

Note: The original end date of the grant was September 30, 2024. The Anaheim PD requested and received two 1-year no-cost extensions.

Source: JustGrants

Funding through the BJA Connect and Protect: Law Enforcement Behavioral Health Responses program supports law enforcement and behavioral health cross-system collaboration. It aims to improve public health and safety, specifically, responses and outcomes for individuals with mental health disorders or co-occurring mental health and substance use disorders who interact with the criminal justice system. Program objectives include: (1) design and implement a crisis response program based on current best practice to assist law enforcement officers in improving encounters with individuals who have mental health disorders or co-occurring mental health and substance use disorders; (2) plan and deliver a crisis response program, through coordination between law enforcement and a mental health agency, that includes services to improve or enhance the response; (3) build positive community relations and trust through public communication strategies; (4) enhance officer knowledge and skills in responding to community members with mental health disorders or co-occurring mental health and substance use disorders; and (5) plan for multidisciplinary stakeholder teams to support police officers and mental health crisis workers responding together to mental health calls through strategic planning initiatives at the state, tribal, and local level.

The Anaheim Police Department

The city of Anaheim, California has approximately 350,000 residents. According to its grant application, the city of Anaheim had the highest homeless population in Orange County, California, in 2019, with 1,054 homeless living predominantly in high poverty areas. The Anaheim PD had 430 sworn officers as of March 2026. According to the Anaheim PD's grant proposal narrative, an estimated 13 percent of all service requests are related to mental health crises from individuals who are homeless. In 2013, the Anaheim PD received 5,000 calls related to homelessness and the volume skyrocketed to 20,390 in 2020. According to its grant application, the Anaheim PD's 911 dispatchers process 400 to 500 calls per day, of which about 25 percent are true emergencies.

The Anaheim PD is part of the city of Anaheim's Community Care Response Team (CCRT) project, whose mission is to: (1) divert approximately 20,000 annual calls for homeless non-emergency, non-violent services to the CCRT call center/dispatch to facilitate a quick connection between homeless individuals and appropriate services; (2) conduct community engagement and outreach to increase public safety; (3) hire Homeless Assessment Liaison Officers (HALO) and provide mental and behavioral health training for them to appropriately respond to homeless criminal activity or a concern for potential violence particularly related to mental health disorders and co-occurring mental health and substance use disorders; and (4) conduct a project evaluation of the CCRT project to make data-informed decisions. The HALO team also works closely with the Anaheim PD's Psychiatric Emergency Response Team, which provides time-sensitive, comprehensive, and cooperative response to assist clients in mental health crises and to provide follow-up to ensure access to behavioral health programs. The Anaheim PD planned to use the $550,000 in federal funds to provide salaries, benefits, and training for two HALO officers and a contracted project evaluator.

OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

We tested compliance with what we considered to be the most important conditions of the grant. The DOJ Grants Financial Guide, 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the award documents contain the primary criteria we applied during the audit. The results of our analysis are discussed in detail in the following section of this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology. Appendix 2 presents the audit's Schedule of Dollar-Related Findings.

Audit Results

Program Performance and Accomplishments

We reviewed required performance reports, grant solicitations, and program narratives, and conducted interviews with representatives from the Anaheim PD to determine whether the Anaheim PD demonstrated progress towards achieving the goals and objectives of the audited grant. We also reviewed the Anaheim PD's biannual performance reports to determine their accuracy.

Program Goals and Objectives

The Anaheim PD strives to: reduce homelessness; reduce public safety calls for service related to homelessness; match the needs of homeless people to services through outreach, community education, community involvement, and enforcement; have HALO officers be the first assigned officer to assist in homeless-related calls for service; proactively seek to engage with homeless people for the purpose of providing or referring services and enforcement of related laws and ordinances; educate and involve residents living near public places frequented by homeless individuals and business owners or managers effected by the presence of homeless people; and provide department training in conjunction with mental health clinicians in the areas of mental health and police response. The Anaheim PD hired the two HALO officers in 2022 and have since grown the HALO team to six officers and two sergeants.

There were delays in the Anaheim PD's completion of this grant and it requested two no-cost extensions, ending the award in September 2026. The Anaheim PD's external partners faced difficulties staffing, which in turn impacted the Anaheim PD's ability to complete its Planning and Implementation Guide, a requirement of this grant. The Anaheim PD also faced challenges growing its HALO team and faced communication issues with the subcontracted project evaluator. At the beginning of 2026, the Anaheim PD submitted a grant award modification to reallocate $50,000 originally allotted to the project evaluator to instead fund the salaries of the two HALO officers for a longer period. To determine whether the Anaheim PD had made adequate progress to achieve its goals, we judgmentally selected three grant goals to test whether there was a: (1) reduction in public safety calls for service related to homelessness, (2) diversion of approximately 20,000 annual calls for homeless non-emergency, non-violent services to the CCRT call center/dispatch, and (3) reduction in homelessness.

The Anaheim PD stated that it had experienced a reduction in public safety calls related to homelessness, decreasing from 29,545 calls in 2024 to 24,102 calls in 2025. The Anaheim PD provided reports that it had diverted 19,957 dispatch calls in 2024 and 18,739 calls in 2025 to the CCRT call center. We validated the accuracy of these metrics by obtaining source data reports and performing data validation tests. Within its performance report, the Anaheim PD reported a visible reduction in homelessness. However, this reduction was not supported by the County of Orange's biennial survey report of homeless individuals, which reported an increase from 1,074 in 2022 to 1,417 in 2024 and 1,432 in 2026.[1] The Anaheim PD HALO team explained that the County of Orange's homeless count may have been inflated due to double counting and added that non-residents come to Anaheim to seek assistance. The County of Orange was not responsive to

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[1] The County of Orange performs a biennial survey of homeless individuals within the county and issues a report called the Point-in-Time Summary.

the Anaheim PD's request for data to support these numbers. We make a recommendation in the next section to address this issue.

Required Performance Reports

According to the DOJ Grants Financial Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation. To verify the information in the performance reports, we selected a judgmental sample of three performance metrics (samples "a" through "c") from the two most recent reports, January through June 2025 and July through December 2025, as shown in Table 2. During the scope of our testing, the HALO team had two sergeants responsible for providing the data submitted for the reports. One was responsible for the January through June 2025 report, and the other was responsible for the July through December 2025 report. We spoke with both HALO sergeants and discussed the responses provided.

Table 2

Performance Report Questions and Answers

Sample	Performance Question	Reporting Period January – June 2025	Reporting Period July – December 2025
a	How many people received a field assessment or screening for mental illness during the reporting period?	752	693
b	Number of people connected/referred to behavioral health services during the reporting period	273	1,066
c	Number of people taken offsite to an agency or facility during the reporting period	76	393
d	Was data analysis conducted for your grant initiative during the reporting period?	No	No
e	Does your program provide services to people as part of your initiative?	No	No
f	Do the program partners use program funds to provide services to people with substance use, mental health, or co-occurring disorders?	No	No

Source: JustGrants

Both HALO sergeants explained to us that the performance reports represented accomplishments of the entire Anaheim PD, instead of just services provided by the HALO team. The HALO sergeant responsible for filling out the July through December 2025 performance report also informed us that the reported numbers for samples "b" through "c" were incorrect. The HALO sergeant explained that they inadvertently reported data for 12 months, January through December 2025, rather than 6 months. We also believe that the Anaheim PD's answers of "No" to samples "d" through "f" were not representative of the work conducted at the Anaheim PD. One of the HALO sergeants responsible for completing that report stated that they answered "No" because they believed the question was directed at the HALO team only. The Anaheim PD's answers to samples "d" through "f" were contrary to the "Yes" answers that were submitted to those questions during July 2022 through June 2024. The Anaheim PD's inconsistent reporting methodology can cause confusion and does not allow BJA to adequately assess the Anaheim PD's progress towards achieving its goals.

The Anaheim PD's Internal Controls for Grant Management procedure states that reports should be reviewed and approved by designated staff before submission. The HALO sergeant confirmed that the Anaheim PD did not have sufficient written procedures to ensure accurate performance reporting, and there was no review process in place to verify data accuracy. Also, we determined that the HALO sergeant responsible for preparing the performance report receives the majority of the data points from the Anaheim PD's internal Crime Analysis Unit (CAU). We learned that the CAU was not familiar with the requirements of the grant or the performance report questions to provide accurate and consistent performance metrics. The Anaheim PD should ensure that the CAU and the HALO sergeant responsible for the performance report are briefed on the grant performance requirements. The HALO sergeant agreed that written guidelines would be helpful to ensure consistency and accuracy, as well as prevent confusion. Thus, we recommend that OJP ensure that the Anaheim PD develops detailed performance reporting procedures, including a review process, to ensure program results are accurately reported and supported, as required.

Grant Financial Management

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. To assess the Anaheim PD's financial management of the grant covered by this audit, we conducted interviews with the administrative and financial staff, reviewed policy and procedures, and examined grant expenditures against financial records to determine whether the Anaheim PD adequately safeguarded the grant funds we audited. We also reviewed the Anaheim PD's Single Audit Reports for 2022 through 2025 to identify internal control weaknesses and significant non-compliance issues related to federal awards.[2] Finally, we performed sample-based expenditure testing of personnel costs.

We did not identify reportable issues in the city of Anaheim's Single Audit Reports. In addition, our review of the Anaheim PD's drawdowns and federal financial reporting did not reveal reportable matters, and we did not identify concerns related to the Anaheim PD fulfilling its match requirement or the Anaheim PD's management of its grant budget. However, based on our review, we concluded that internal controls over grant financial management could be improved, specifically related to timekeeping. We discuss our concerns related to the Anaheim PD's procedures for completing timesheets, as well as its procedures for entering grant-related worked hours in more detail in the Personnel Costs section of this report.

[2] Non-federal entities that receive federal financial assistance are required to comply with the Single Audit Act of 1984, as amended. The Single Audit Act requires recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. The audit is referred to as "single" because it includes all federal financial assistance that the entity has received and expended. Under the Uniform Guidance, such entities that expend $1,000,000 or more in federal funds within the entity's fiscal year must have a single audit performed annually covering all federal funds expended that year. Prior to October 1, 2024, the threshold for single audit requirements was $750,000.

Grant Expenditures – Personnel Costs

The Anaheim PD's original budget for the audited grant included $500,000 in base salary and fringe benefits, and $50,000 for contractor work. The grantee was required to expend $208,364 in local funds for the grant, which represented a 27.5 percent local match. As of March 2026, the Anaheim PD had drawn down $500,000 of the total grant funds awarded. Although included in the original budget, the Anaheim PD did not incur the planned $50,000 for contractor cost and submitted a grant award modification to move the $50,000 budget to fund personnel cost.[3] To determine whether personnel costs charged to the award were allowable, supported, and properly allocated in compliance with award requirements, we tested a judgmental sample of two payroll transactions, consisting of $21,944 in personnel costs. We reviewed documentation, accounting records, and performed verification testing related to the personnel-related grant expenditures.

We determined that the Anaheim PD was not following its internal policies and procedures regarding timekeeping. We learned that HALO team officers do not complete, review, or certify their own timesheets. Rather, the HALO sergeant completed a group timesheet every 2-week pay period on a word processing document, based on personal knowledge of the officers' schedules, and he submitted the group timesheet to the Anaheim PD payroll technicians for entry. There were checkboxes on the submitted document indicating the officers' review of the timesheets. However, both HALO sergeants we spoke with, who collectively oversaw the HALO team since October 2024, confirmed that the checkboxes are checked by default and the officers do not review the timesheets prior to submission for processing.

The current timekeeping process does not comply with the Anaheim PD's internal controls over grant management. Specifically, Anaheim PD's Time & Effort Reporting Procedures state that grant-budgeted employees are to complete their timesheets and submit them to their supervisor for approval. Similarly, according to the city of Anaheim's Administrative Regulation on timekeeping procedures, all employees shall record and sign their time, followed by the supervisor or manager. It further states that an employee cannot complete a timesheet for another employee, unless the supervisor has signed on their behalf due to termination, suspension, or authorized leave. Without the officers completing their own timesheets, there is no accountability for the original entry of information by the relevant party and there is an increased risk of inaccuracies. Thus, we recommend that OJP work with the Anaheim PD to implement controls to ensure employees follow the established policies for timesheets to be completed by employees and reflect both employee and supervisory reviews.

Our initial transaction sample testing found that a HALO sergeant had inadvertently charged to the grant 3 weeks of training unrelated to the homeless program. We expanded our initial grant expenditure testing to include all grant-funded training hours within the grant period and found additional unallowable grant-funded HALO personnel costs. According to the Anaheim PD Police Support Services Administrator, the HALO sergeants had a lack of understanding of payroll time codes and should have used a different code to indicate work hours unrelated to the homeless program. Overall, we found $23,107 in unallowable personnel expenses being charged to the grant. Thus, we recommend that OJP require the Anaheim PD to

[3] The Anaheim PD had initially budgeted for $50,000 in contractor costs to be paid to a local university to perform an independent evaluation of the HALO program. The university had only provided a preliminary assessment but was unreachable after that and had never provided the Anaheim PD with an invoice. Thus, the Anaheim PD did not expend any grant funds for contractor services. As of May 2026, BJA had not approved this modification request.

develop and implement controls to ensure the proper application of payroll time codes. We also recommend that OJP remedy $23,107 in unallowable personnel cost.

Conclusion and Recommendations

As a result of our audit testing, we concluded that the Anaheim PD did not adhere to all of the grant requirements we tested but demonstrated adequate progress towards achieving the grant's stated goals and objectives. We did not identify significant issues regarding the Anaheim PD's compliance with single audit reports, federal financial reports, drawdowns, or grant budget management requirements. However, we found that the Anaheim PD did not have detailed performance reporting procedures, including a review process to ensure program results were accurate. We also found a lack of controls related to timekeeping and we question $23,107 in unallowable personnel costs related to training activities that were charged to the grant but were unrelated to the grant-funded homeless program. We provide four recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Ensure that the Anaheim PD develops detailed performance reporting procedures, including a review process, to ensure program results are accurately reported and supported, as required.

2. Work with the Anaheim PD to implement controls to ensure employees follow the established policy for timesheets to be completed by employees and reflect both employee and supervisory reviews.

3. Require the Anaheim PD to develop and implement controls to ensure the proper application of payroll time codes.

4. Remedy $23,107 in unallowable personnel cost.

APPENDIX 1: Objectives, Scope, and Methodology

Objectives

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

Scope and Methodology

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.

Our audit scope focused on, but was not limited to, the period of October 2021 through March 2026. This was an audit of an Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) grant awarded to the Anaheim Police Department (Anaheim PD) under the Connect and Protect: Law Enforcement Behavioral Health Responses program, 15PBJA-21-GG-04292-MENT for $550,000, and as of March 2026, the Anaheim PD had drawn down $500,000 of the total grant funds awarded.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of the Anaheim PD's activities related to the audited grant. We primarily applied criteria from the DOJ Grants Financial Guide; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; grantee's policies and procedures; and the award documents. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, financial reports, and performance progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

During our audit, we obtained information from DOJ's JustGrants system and the Anaheim PD's accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objectives. We did not evaluate the internal controls of the Anaheim PD to provide assurance on its internal control structure as a whole. The Anaheim PD management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on the

Anaheim PD's internal control structure as a whole, we offer this statement solely for the information and use of the Anaheim PD and OJP.[4]

The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

[4] This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Schedule of Dollar-Related Findings

Description	Grant No.	Amount	Page
Questioned Costs:[5]			
Unallowable Personnel Expenses	15PBJA-21-GG-04292-MENT	$23,107	6
TOTAL DOLLAR-RELATED FINDINGS		$23,107	

[5] **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; are not supported by adequate documentation at the time of the audit; or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, the provision of supporting documentation, or contract ratification, where appropriate.

APPENDIX 3: The Anaheim PD's Response to the Draft Audit Report

ANAHEIM POLICE DEPARTMENT

TO MAINTAIN A SAFE COMMUNITY TO LIVE, WORK, AND PLAY

August 24, 2026

David J. Gaschke
Regional Audit Manager
San Francisco Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
90 7th Street, Suite 3-100
San Francisco, CA 94103

Dear Mr. Gaschke:

This letter is in response to the U.S. Department of Justice (DOJ) Office of the Inspector General's (OIG) draft audit report of the Office of Justice Programs, Bureau of Justice Assistance Connect and Protect: Law Enforcement Behavioral Health Responses grant number 15PBJA-21-GG-04292-MENT awarded to the City of Anaheim Police Department. Below are the recommendations which resulted from the audit conducted and Anaheim Police Department's responses:

Recommendation #1: *Ensure that the Anaheim PD develops detailed performance reporting procedures, including a review process, to ensure program results are accurately reported and supported, as required.*

Response: The Police Department agrees with the recommendation and has undertaken steps to ensure accurate performance reporting going forward. A comprehensive strategy is being developed to provide uniform guidelines and expectations to all personnel involved in grant administration. Meetings will be conducted with those responsible for managing and administering grant funds, in collaboration with the Crime Analysis Unit, to foster a thorough understanding of grant requirements, performance reporting metrics, parameters, and program outcomes. Furthermore, a dashboard will be created for each grant to aggregate relevant data and facilitate real-time monitoring of program results. This approach is intended to mitigate challenges associated with staff transitions during the grant cycle.

Recommendation #2: *Work with the Anaheim PD to implement controls to ensure employees follow the established policy for timesheets to be completed by employees and reflect both employee and supervisory reviews.*

Response: The Police Department agrees with this recommendation and is actively updating and automating its timekeeping system. Under the new system, each employee will be required to electronically complete and submit their timesheet. Supervisors and managers must review and approve all employee timesheets prior to processing. The software will record all timesheet submissions and approvals, which are necessary before uploading data into the city's CGI payroll platform.

Recommendation #3: *Require the Anaheim PD to develop and implement controls to ensure the proper application of payroll time codes.*

Response: The Police Department agrees with this recommendation and expects that the measures identified in Recommendations #1 and #2 will resolve the issue effectively. Specifically, implementing an electronic timekeeping system and conducting regular meetings with grant management personnel will ensure comprehensive understanding of grant requirements, payroll account numbers, and time codes. These actions will establish more robust internal controls and enhance the accuracy of payroll time code applications. Collectively, these initiatives are intended to address deficiencies in payroll coding and strengthen accountability across Department operations.

Recommendation #4: *Remedy $23,107 in unallowable personnel costs.*

Response: The Police Department concurs with this recommendation and will work with OJP to identify appropriate measures for addressing the $23,107 in unallowable personnel expenses.

If you have any additional questions, please contact Police Support Services Administrator Kerrstyn Vega at kvega@anaheim.net.

Sincerely,

Manny Cid
Chief of Police
Anaheim Police Department

APPENDIX 4: The Office of Justice Programs' Response to the Draft Audit Report

U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, DC 20531

September 10, 2026

MEMORANDUM TO: David J. Gaschke
Regional Audit Manager
San Francisco Regional Audit Office
Office of the Inspector General

Digitally signed by LETOYA JOHNSON
Date: 2026.09.10 11:02:33 -04'00'

FROM: LeToya A. Johnson, CPA
Deputy Director
Audit and Review Division
Office of Audit, Assessment, and Management

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Bureau of Justice Assistance Connect and Protect: Law Enforcement Behavioral Health Responses Grant Awarded to the City of Anaheim Police Department, Anaheim, California*

This memorandum is in reference to your correspondence dated August 7, 2026, transmitting the above-referenced draft audit report for grant funds awarded to the Anaheim Police Department (Anaheim PD). We consider the subject report resolved and request written acceptance of this action from your office.

The draft audit report contains **four recommendations and $23,107 in questioned costs**. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendation is restated in bold and is followed by OJP's response.

1. **We recommend that OJP ensure that the Anaheim PD develops detailed performance reporting procedures, including a review process, to ensure program results are accurately reported and supported, as required.**

   The Office of Justice Programs agrees with this recommendation. We will work with Anaheim PD to ensure that it develops detailed performance reporting procedures, including a review process, to ensure program results are accurately reported and supported.

2. **We recommend that OJP work with the Anaheim PD to implement controls to ensure employees follow the established policy for timesheets to be completed by employees and reflect both employee and supervisory reviews.**

   The Office of Justice Programs agrees with this recommendation. We will work with Anaheim PD to ensure that it implements controls to establish policy for timesheets to be completed by employees and reflect both employee and supervisory reviews.

3. **We recommend that OJP require the Anaheim PD to develop and implement controls to ensure the proper application of payroll time codes.**

   The Office of Justice Programs agrees with this recommendation. We will work with Anaheim PD to ensure that it develops and implements controls to ensure the proper application of payroll time codes.

4. **We recommend that OJP remedy $23,107 in unallowable personnel cost.**

   The Office of Justice Programs agrees with this recommendation. We will work with Anaheim PD to remedy the $23,107 in unallowable personnel cost.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact me on (202) 353-5744.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General

Tammie Gregg
Acting Director
Bureau of Justice Assistance

Rachel Johnson
Chief Financial Officer
Office of Justice Programs

Nathanial Kenser
Acting Deputy General Counsel
Office of Justice Programs

Phillip Merkle
Acting Director
Office of Communications

Louise Duhamel
Assistant Director, Audit Liaison Group
Office of Compliance and Review
Justice Management Division

cc: Jorge L. Sosa
Director, Office of Operations – Audit Division
Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM002313

APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The U.S. Department of Justice Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Program (OJP) and the Anaheim Police Department (Anaheim PD). The Anaheim PD's response is incorporated in Appendix 3 and OJP's response is incorporated in Appendix 4. In its response to our draft audit report, OJP agreed with our recommendations, and, as a result, the status of the audit report is resolved. The Anaheim PD agreed with three of our recommendations and concurred with the remaining recommendation to remedy questioned costs. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP:

1. **Ensure that the Anaheim PD develops detailed performance reporting procedures, including a review process, to ensure program results are accurately reported and supported, as required.**

   Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the Anaheim PD to ensure that it develops detailed performance reporting procedures, including a review process, to ensure program results are accurately reported and supported.

   The Anaheim PD agreed with our recommendation and stated that it has undertaken steps to ensure accurate performance reporting going forward. A comprehensive strategy is being developed to provide uniform guidelines and expectations to all personnel involved in grant administration. The Anaheim PD will meet with those responsible for managing and administering grant funds, in collaboration with the Crime Analysis Unit, to foster a thorough understanding of grant requirements, performance reporting metrics, parameters, and program outcomes. Furthermore, the Anaheim PD will create a dashboard for each grant to aggregate relevant data and facilitate real-time monitoring of program results. The Anaheim PD stated that its approach is intended to mitigate challenges associated with staff transitions during the grant cycle.

   This recommendation can be closed when we receive evidence that the Anaheim PD has developed detailed performance reporting procedures, including a review process, to ensure program results are accurately reported and supported.

2. **Work with the Anaheim PD to implement controls to ensure employees follow the established policy for timesheets to be completed by employees and reflect both employee and supervisory reviews.**

   Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the Anaheim PD to ensure that it implements controls to establish policy for timesheets to be completed by employees and reflect both employee and supervisory reviews.

   The Anaheim PD agreed with our recommendation and stated that it is actively updating and automating its timekeeping system. Under the new system, each employee will be required to electronically complete and submit their timesheet, and supervisors and managers must review and approve all employee timesheets prior to processing. The Anaheim PD stated that its new software will record all timesheet submissions and approvals, which are necessary before uploading data into the city's payroll platform.

This recommendation can be closed when we receive evidence that the Anaheim PD has implemented controls to ensure employees follow the established policy for timesheets to be completed by employees and reflect both employee and supervisory reviews.

3. **Require the Anaheim PD to develop and implement controls to ensure the proper application of payroll time codes.**

   Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the Anaheim PD to ensure that it develops and implements controls to ensure the proper application of payroll time codes.

   The Anaheim PD agreed with our recommendation and stated that it expects that the measures identified in Recommendations #1 and #2 will resolve the issue effectively. Specifically, implementing an electronic timekeeping system and conducting regular meetings with grant management personnel will ensure comprehensive understanding of grant requirements, payroll account numbers, and time codes. The Anaheim PD stated that these actions will establish more robust internal controls and enhance the accuracy of payroll time code applications. The Anaheim PD further stated that, collectively, these initiatives are intended to address deficiencies in payroll coding and strengthen accountability across Anaheim PD’s operations.

   This recommendation can be closed when we receive evidence that the Anaheim PD has developed and implemented controls to ensure the proper application of payroll time codes.

4. **Remedy $23,107 in unallowable personnel cost.**

   Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the Anaheim PD to remedy the $23,107 in unallowable personnel cost.

   The Anaheim PD concurred with our recommendation and stated that it will work with OJP to identify appropriate measures for addressing the $23,107 in unallowable personnel expenses.

   This recommendation can be closed when we receive evidence that the Anaheim PD has remedied the $23,107 in unallowable personnel cost.