

Audit of the Office of Community Oriented Policing Services Technology and Equipment Program Grant Awarded to the Town of Cumberland, Cumberland, Rhode Island

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AUDIT DIVISION

27-005

NOVEMBER 2026

REDACTED FOR PUBLIC RELEASE

A redaction was made to the full version of the report for privacy reasons. The redaction is only contained in Appendix 3, and is of an individual's name.

EXECUTIVE SUMMARY

Audit of the Office of Community Oriented Policing Services Technology and Equipment Program Grant Awarded to the Town of Cumberland, Cumberland, Rhode Island

Objectives

The Office of Community Oriented Police Services (COPS Office or COPS) awarded the Town of Cumberland, Rhode Island (Cumberland) one grant of $1,010,000 under the Technology and Equipment Program (TEP). The objectives of this audit were to determine whether Cumberland demonstrated adequate progress towards achieving the goal of the program; and 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.

Results in Brief

As a result of our audit, we concluded that Cumberland experienced project cost increases and implementation delays that were not adequately reported to the COPS Office. However, these challenges did not prevent Cumberland from making adequate progress towards achieving the goal of the grant program. Furthermore, although this audit did not identify significant concerns regarding financial management or budget management, we determined that Cumberland did not ensure $417,785 in equipment expenditures were correctly priced. Cumberland also lacked documented policies and procedures in the areas of performance reporting, federal financial reporting, procurement price verification, and grant drawdowns and did not utilize a suitable property management system to safeguard grant-funded equipment.

Recommendations

Our report contains six recommendations for the COPS Office. The COPS Office concurred with all six recommendations, and Cumberland stated its agreement without providing a formal written response to the recommendations. The COPS Office's response to the draft report can be found in appendix 3. Our analysis of this response is included in appendix 4.

Audit Results

The purpose of the COPS Office grant we reviewed was to improve police effectiveness and the flow of information among law enforcement agencies, local government service providers, and the communities they serve. This improvement was to be achieved through the purchase of new radios and upgrades to existing communication systems. The project period for the grant was from March 2024 through September 2026. As of August 2026, Cumberland drew down a cumulative amount of $1,010,000 for the grant we reviewed.

Program Performance and Accomplishments

We confirmed that Cumberland purchased and deployed hand-held and in-vehicle radios. We also confirmed that Cumberland's radio network and dispatch consoles were upgraded. We determined that these steps improved communication within Cumberland and among neighboring law enforcement agencies.

Reporting Activities

We identified deficiencies with Cumberland's required performance reporting and federal financial reporting. Specifically, the required performance reports we reviewed were filed in an untimely manner and did not include information related to the price increases or implementation delays the project encountered. Additionally, we found that federal financial reports were routinely filed late and contained inaccurate information.

Procurement

We found that Cumberland did not ensure that $417,785 of grant-funded equipment expenditures were correctly priced according to the state procurement contract.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of the grant awarded by the Office of Community Oriented Policing Services (COPS Office or COPS) under the Technology and Equipment Program (TEP) to the Town of Cumberland, Rhode Island (Cumberland). As shown in table 1, Cumberland was awarded one grant for $1,010,000.

Table 1

Grant Awarded to Cumberland

Award Number	Award Date	Project Period Start Date	Project Period End Date	Award Amount
15JCOPS-24-GG-02287-TECP	9/30/2024	3/9/2024	9/30/2026[a]	$1,010,000

[a] The end date displayed reflects an extension granted by the COPS Office. The original end date was March 31,2026.

Source: DOJ JustGrants

Funding through the COPS Office TEP supports state, local, tribal, territorial, and other entities develop and acquire equipment, technologies, and interoperable communications that assist in responding to and preventing crime. The goal of the COPS Office TEP is to increase the community policing capacity and crime prevention efforts of law enforcement agencies by providing funding for projects which improve police effectiveness and the flow of information among law enforcement agencies, local government service providers, and the communities they serve.[1]

The Grantee

Cumberland, the seventh-largest municipality in Rhode Island with over 37,000 residents and about 50 police officers, responds to over 25,000 annual calls for service.[2] The Cumberland Police Department (Cumberland PD) held primary responsibility for the management of the grant we audited and for the grant-funded project. These responsibilities included developing the project budget, monitoring project implementation, submitting required reports to the COPS Office, safeguarding newly acquired equipment, and drawing down grant funds. The Cumberland Finance Department was responsible for maintaining Cumberland's accounting system and managing the town's annual single audits. The Cumberland Mayor's Office was responsible for verifying the price of equipment purchased using statewide contracts.

[1] Fiscal Year 2024 COPS Office TEP funding must be used for the projects, and in the amounts, specified under the heading "Community Oriented Policing Services, Technology and Equipment Community Projects/COPS Law Enforcement Technology and Equipment" in the Joint Explanatory Statement – Division C, which is incorporated by reference into Public Law 118-42.

[2] According to the 2025 population estimates from the U.S. Census and the Cumberland PD 2024 annual report.

OIG Audit Approach

The objectives of this audit were to determine whether Cumberland demonstrated adequate progress towards achieving the program goal; and 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. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, federal financial reports, expenditures, property management, drawdowns, and budget management.

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 (Uniform Guidance); and the award documents contain the primary criteria we applied during the audit.

The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology. The Schedule of Dollar-Related Findings appears in Appendix 2.

Audit Results

Program Performance and Accomplishments

To determine if Cumberland made adequate progress in achieving the goal of its ongoing COPS TEP grant, we interviewed Cumberland officials, reviewed project documentation, and examined equipment purchased under the grant. We also reviewed the accuracy and timeliness of the required performance reports.

Program Goal

In its request for grant funding, Cumberland PD was identified as one of the few remaining communities still utilizing an analog radio system, which provided limited radio coverage throughout Cumberland and did not adequately support communication with neighboring jurisdictions in Rhode Island and nearby states. The goal of this 2024 COPS TEP grant was to provide the necessary funding to purchase equipment to improve the effectiveness of Cumberland PD and the flow of information with neighboring law enforcement agencies. Specifically, this grant was intended to:

- Purchase and deploy new hand-held and car-mounted radios.
- Upgrade Cumberland PD's dispatch consoles and radio network.

We found that Cumberland was able to demonstrate adequate progress in achieving the program goal, although the project faced cost increases and delays. As the manager of the radio project, Cumberland PD began working with vendors as early as 2022 and determined an estimated project cost of $1,010,000 that was used in its grant application. However, an official responsible for the project told us that by the time Cumberland was awarded this grant in June 2024, the plan had changed to include radios and equipment with improved technology. This modification increased the total project cost approximately 14 percent, to $1,150,545. As a result, the grant was no longer sufficient to fully fund the radio project. To address the $140,545 cost increase, Cumberland authorized a 3-year local funding payment plan, which included $16,202 in interest.[3]

Despite the increased project cost, Cumberland PD procured and deployed most of the new equipment on schedule. Specifically, as of March 2026, 45 of the 50 new hand-held radios had been issued to officers, and 18 of the 25 new in-vehicle radios had been installed in the Cumberland PD fleet. The remaining five hand-held radios and seven in-vehicle radios were present at Cumberland PD, however, these had yet to be assigned to an officer or vehicle.

Although Cumberland PD deployed its new radios largely on schedule, the second project component—upgrading its dispatch consoles and radio network—was delayed by an estimated 8 months. The project had an initial completion date of October 2025; however, an official told us that it was not until June 2026 that the shipping and installation delays had been resolved and that the upgrades to the dispatch consoles and radio network were installed and operational.

[3] In August 2025, the Cumberland Town Council approved the use of local funding.

While the project experienced cost increases and delays, officials demonstrated that Cumberland was making adequate progress in achieving the program goal. Specifically, the Cumberland PD grant manager told us that the new radio equipment was already allowing for expanded local radio coverage throughout Cumberland and provided for more reliable communication between field personnel and headquarters. The grant manager added that these improvements strengthened regional law enforcement communication capabilities as evidenced by Cumberland PD's involvement in mutual aid events such as the active shooter cases at Brown University in 2025 and at Dennis M. Lynch Arena in 2026.[4]

Performance Reporting

For this grant, the COPS Office required Cumberland to submit semi-annual progress reports. These reports asked Cumberland to provide the status of equipment purchased and identify all relevant barriers, challenges, or delays impacting the project implementation or project timeline.

Although Cumberland demonstrated adequate progress in achieving the grant program goal, Cumberland did not provide timely or complete performance reports to the COPS Office, as required.

Of the three semi-annual performance reports required as of March 2026, one report was filed 9 days late, one was filed 29 days late, and one was filed 152 days early—too early to reflect the entire project period. In addition, we found that these reports did not include all the information necessary to inform COPS of the cost increases and project delays faced by Cumberland. As a result, the COPS Office's ability to support Cumberland in resolving grant-related challenges was diminished.

The Cumberland PD grant manager told us that the issues we identified in these reports resulted from prioritizing essential police department functions over grant reporting requirements. Furthermore, we determined that Cumberland lacked documented guidance, policies, or procedures to ensure the timeliness and completeness of performance reports.

As the COPS Office depends on performance reports to effectively support and monitor its grant recipients, we recommend that the COPS Office require Cumberland to establish policies and procedures to submit timely and complete performance reports in accordance with grant requirements.

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 Cumberland's financial management of the grant covered by this audit, we interviewed Cumberland officials, reviewed accounting system records, and assessed financial procedures to determine whether Cumberland adequately safeguarded the grant funds we audited.

[4] The active shooter cases refer to a mass shooting event that occurred at Brown University in Providence, Rhode Island, on December 13, 2025, and a mass shooting event that occurred during a high school hockey game at the Dennis M. Lynch Arena in Pawtucket, Rhode Island, on February 16, 2026.

Based on our assessment, we determined that Cumberland's accounting system was able to separately track grant funds to prevent commingling, and we did not identify any commingled funds.

Additionally, we reviewed Cumberland's Single Audit Reports for fiscal years 2024 and 2025 to identify reported internal control weaknesses and significant non-compliance issues related to federal awards.[5] The reports we reviewed did not contain any such findings.

Financial Reporting

The DOJ Grants Financial Guide requires grant recipients to submit quarterly Federal Financial Reports (FFR) that reflect the actual costs incurred in a project. To determine whether Cumberland submitted accurate and timely FFRs, we reviewed the four most recent reports, as of March 2026, against Cumberland's accounting records and project documentation.[6]

We found that all the FFRs we reviewed contained financial inaccuracies related to the project's cumulative expenditures or unliquidated grant obligations. Specifically, cumulative expenditures were inconsistently stated between reporting periods, and although Cumberland entered into $1,010,000 in contractual obligations in January 2025, the related unliquidated obligations were not reported until February of 2026. Furthermore, neither the cumulative expenditures nor the unliquidated grant obligations accurately reflected Cumberland's accounting system data. As a result, Cumberland's FFRs did not provide COPS with accurate project financial information.

In addition, Cumberland submitted only one of the FFRs on time, two were submitted late with an average delay of 73 days, and the last report was unfiled and overdue by 47 days. Because Cumberland did not routinely submit its FFRs on time, COPS prevented Cumberland from making drawdowns of grant funding during most of the grant period. As these reports were required for drawdowns to be completed, we found that Cumberland submitted its FFRs just prior to making drawdown requests.[7] The Cumberland PD grant manager told us that the delays in the FFRs, similar to the issues identified in the *Performance Reporting* section of this report, resulted from prioritizing essential police functions over grant reporting. Furthermore, we determined that Cumberland lacked written guidance or policies for preparing and submitting FFRs.

[5] 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.

[6] We tested only the reporting periods from January 2025 to December 2025, as prior reporting periods did not contain any reported project activity.

[7] The DOJ Grants Financial Guide states that the drawdown of grant funds is not permitted when FFRs are delinquent.

As the COPS Office depends on information from FFRs to effectively support and monitor its grant recipients, we recommend that the COPS Office require Cumberland to establish policies and procedures to submit accurate and timely FFRs in accordance with grant requirements.

Grant Expenditures

To determine whether the costs charged to the grant were allowable, supported, and properly allocated in compliance with award requirements, we tested 100 percent of grant-related contractual obligations and payments, which totaled $1,010,000. Additionally, we reviewed supporting documentation and accounting records and performed verification testing related to grant expenditures. We found that, while 100 percent of costs were allowable and appropriately allocated, only 59 percent of costs ($592,215) had sufficient supporting documentation. For 41 percent of costs ($417,785), Cumberland did not have sufficient documentation verifying that equipment was purchased at a reasonable price.

The DOJ Grants Financial Guide requires grant recipients to ensure that prices paid are reasonable for all items purchased with grant funds. To ensure a reasonable price for the digital radio upgrade project, Cumberland PD purchased equipment using a Rhode Island statewide procurement contract. Officials told us the use of statewide procurement contracts was a standard practice throughout Cumberland and is allowed within Cumberland's written procurement policies and procedures.[8]

While the Rhode Island statewide procurement contract ensured equipment was available at a reasonable price, it was still necessary for Cumberland to compare its vendor-provided pricing against the negotiated contract rates to ensure that the contract price was honored and achieved. A Cumberland official told us that when statewide procurement contracts are used in place of other procurement methods, an official at the Cumberland Mayor's Office compares vendor quotes to the contract to ensure Cumberland is charged at or below the standard price. However, this routine practice was not part of Cumberland's documented policies or procedures. We found that Cumberland completed this verification for the hand-held and in-vehicle radio portion of the project but did not verify that the costs of the dispatch consoles and radio network components matched the contract price. Table 2 below shows the contract pricing received for the two project components as well as the amounts that were verified by the Cumberland Mayor's Office.

[8] Procuring items through strategic sourcing or purchasing contracts, such as Cumberland's method of procurement for its new radio equipment, provides pre-negotiated reasonable prices for the items purchased and is an encouraged procurement method within the DOJ Grants Financial Guide.

Table 2

Cumberland Contract Pricing and Price Verification

Project Component	Contracted Price	Grant Contribution	Pricing Verified by Mayor's Office
Upgraded Hand-Held and In-Vehicle Radios	$592,215	$592,215	Yes
Improved Dispatch Consoles and Radio Network	$574,532[a]	$417,785[b]	No
Total Project:	**$1,166,747[a]**	**$1,010,000[b]**	

[a] Includes $16,202 interest on local payments.

[b] The difference between the grant funding and the project cost ($156,747) was paid with local funding.

Source: Cumberland Town Council authorizations and Cumberland accounting system records.

Because neither the Cumberland PD nor the Mayor's Office conducted a documented price verification for all components of the project at the time of purchase, we requested that Cumberland provide additional documentation so that a retroactive price comparison could be completed. As of August 2026, Cumberland did not provide us with the requested documentation. As a result, we were unable to verify that $417,785 in grant funds were used to purchase equipment at a reasonable price.

We recommend that the COPS Office require Cumberland to ensure that its documented procurement policies and procedures are complete and compliant with grant requirements, including all necessary elements for strategic sourcing. Additionally, we recommend that the COPS Office remedy $417,785 in unsupported costs.

Property Management

The DOJ Grants Financial Guide requires that all equipment, with a per-unit acquisition of $10,000 or greater and a useful life of more than 1 year, must be safeguarded within a suitable equipment management or property management system.[9]

Of the equipment obtained with grant funding, totaling $1,010,000, we determined that only the dispatch console and radio network equipment, totaling $417,785, were required to be included in a property management system as outlined by the DOJ Grants Financial Guide. However, we found that this equipment was not recorded in a property management system as required.[10] When asked about this, Cumberland officials told us that they were unaware of the property management requirements.

[9] The minimum requirements for a suitable property management system are defined in section 3.7 of the DOJ Grants Financial Guide and required property records to include the minimum following information on the property: description, identification number, funding source, acquisition date, cost, location, condition, and disposition data.

[10] Although the items did not exceed the $10,000 per unit threshold, the Cumberland PD had established a system for recording and safeguarding the hand-held and in-vehicle radios it purchased, totaling $591,215.

Without a system in place to ensure equipment is recorded, monitored, and safeguarded, it presents a risk that equipment purchased with grant funds could be lost, stolen, or damaged. Although this risk exists, we did not identify any equipment purchased with this TEP grant that was lost, stolen, damaged, or otherwise mishandled. As a result, we recommend that the COPS Office require Cumberland to ensure equipment purchased with federal grant funds is tracked in an approved property management system, as necessary.

Drawdowns

According to the DOJ Grants Financial Guide, grantees should draw down only the minimum funds needed for disbursement or reimbursement within 10 days. Any funds not disbursed within 10 days must be returned to the awarding agency.

As of August 2026, Cumberland PD made two drawdowns totaling $1,010,000 for reimbursement of expenses incurred for the radio project. We determined that both drawdowns requested by Cumberland PD were not generated using Cumberland's financial management system. The first drawdown, made on April 2025, accurately reflected expenses incurred and did not result in excess cash on hand. The second drawdown, made on June 2026, reflected both expenses incurred and future expected payments. As a result of drawing down funds, in part, to pay for future expenses, Cumberland drew down $62,667 in excess funds. We found that, although the funds had been drawn down in June 2026, as of August 2026 the funds had not yet been disbursed. As a result, we found Cumberland retained $62,667 in excess cash for more than 10 days.

We also determined that Cumberland did not have written policies or procedures to guide how drawdowns should be calculated or how excess funds should be handled to ensure they are disbursed or returned within 10 days. Cumberland's lack of written policies and Cumberland PD's practice of drawing down funds without referencing official accounting system records increased the risk of Cumberland drawing down excess funds.

As a result, we recommend that the COPS Office require Cumberland to establish policies and procedures to ensure that Cumberland requests drawdowns in compliance with grant requirements.

Budget Management

According to the DOJ Grants Financial Guide, grant recipients are responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays against budgeted amounts.

The COPS TEP grant awarded to Cumberland included an approved budget with a single category: equipment costs. As of August 2026, all grant-funded purchases were within this approved budget category. Additionally, all equipment purchased was deemed necessary to achieve the project's goal of improving Cumberland PD's radio communication system.

Conclusion and Recommendations

As a result of our audit testing, we concluded that Cumberland demonstrated adequate progress towards achieving the grant program's stated goal, however, it did not adhere to all grant requirements we tested. We found that Cumberland did not comply with essential award conditions related to providing the COPS Office with timely, complete, and accurate information related to the project status and financial activities. Cumberland also did not ensure project prices were based on the statewide contract, did not have an adequate property management system, and did not have written policies and procedures for drawing down federal funds. We provide six recommendations to the COPS Office to address these deficiencies.

We recommend that the COPS Office:

1. Require Cumberland to establish policies and procedures to submit timely and complete performance reports in accordance with grant requirements.

2. Require Cumberland to establish policies and procedures to submit accurate and timely FFRs in accordance with grant requirements.

3. Require Cumberland to ensure that its documented procurement policies and procedures are complete and compliant with grant requirements, including all necessary elements for strategic sourcing.

4. Remedy $417,785 in unsupported costs.

5. Require Cumberland to ensure equipment purchased with federal grant funds is tracked in an approved property management system, as necessary.

6. Require Cumberland to establish policies and procedures to ensure that Cumberland requests drawdowns in compliance with grant requirements.

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.

This was an audit of the Office of Community Oriented Policing Services (COPS Office) grant awarded to the Town of Cumberland (Cumberland) under the COPS Office Technology and Equipment Program (TEP). The COPS Office awarded grant 15JCOPS-24-GG-02287-TECP in the amount of $1,010,000 to Cumberland in September 2024. As of August 2026, Cumberland had drawn down $1,010,000 of the grant funding awarded. Our audit concentrated on, but was not limited to, the period of September 2024 through August 2026.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of Cumberland's activities related to the audited grant. We performed sample-based audit testing for grant expenditures including equipment, financial reports, and 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. 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.

During our audit, we obtained information from DOJ JustGrants system as well as Cumberland'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 Cumberland to provide assurance on its internal control structure as a whole. Cumberland management is responsible for the establishment and maintenance of

internal controls in accordance with OMB Circular A-123 and 2 C.F.R. § 200. Because we do not express an opinion on Cumberland's internal control structure as a whole, we offer this statement solely for the information and use of Cumberland and the COPS Office.

We assessed Cumberland management's design, implementation, and operating effectiveness of relevant internal controls and identified deficiencies that we believe could affect Cumberland's ability to effectively operate, and to ensure compliance with laws and regulations. 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.

APPENDIX 2: Schedule of Dollar-Related Findings

Description	Grant No.	Amount	Page
Questioned Costs: [11]			
Unsupported Equipment Costs	15JCOPS-24-GG-02287-TECP	$417,785	7
TOTAL DOLLAR-RELATED FINDINGS		**$417,785**	

[11] **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 Office of Community Oriented Policing Services Response to the Draft Audit Report

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

MEMORANDUM

To: Thomas Puerzer
Reginal Audit Manager
Philadelphia Reginal Audit Office

From: Funmi Okoli
Auditor

Michael Loughran
Auditor

Date: October 26, 2026

Subject: Response to the Draft Audit Report for the Town of Cumberland

This memorandum is in response to your September 23, 2026, draft audit report on the Technology and Equipment Program (TEP) grant #15JCOPS-24-GG-02287-TECP awarded to the Town of Cumberland. For ease of review, the audit recommendations are stated in bold and underlined, followed by a response from COPS concerning the recommendation.

Recommendation 1 - Require Cumberland to establish policies and procedures to submit timely and complete performance reports in accordance with grant requirements.

COPS Office Response:

The COPS Office concurs with this recommendation.

Planned Action:

The COPS Office will work with the Town of Cumberland to close this recommendation.

Recommendation 2 - Require Cumberland to establish policies and procedures to submit accurate and timely FFRs in accordance with grant requirements.

COPS Office Response:

The COPS Office concurs with this recommendation.

Planned Action:

The COPS Office will work with the Town of Cumberland to close this recommendation.

Recommendation 3 - Require Cumberland to ensure that its documented procurement policies and procedures are complete and compliant with grant requirements, including all necessary elements for strategic sourcing.

COPS Office Response:

The COPS Office concurs with this recommendation.

Planned Action:

The COPS Office will work with the Town of Cumberland to close this recommendation.

Recommendation 4 - Remedy $417,785 in unsupported costs.

COPS Office Response:

The COPS Office concurs with this recommendation.

Planned Action:

The COPS Office will work with the Town of Cumberland to close this recommendation.

Recommendation 5 - Require Cumberland to ensure equipment purchased with federal grant funds is tracked in an approved property management system, as necessary.

COPS Office Response:

The COPS Office concurs with this recommendation.

Planned Action:

The COPS Office will work with the Town of Cumberland to close this recommendation.

Recommendation 6 - Require Cumberland to establish policies and procedures to ensure that Cumberland requests drawdowns in compliance with grant requirements.

COPS Office Response:

The COPS Office concurs with this recommendation.

Planned Action:

The COPS Office will work with the Town of Cumberland to close this recommendation.

The COPS Office appreciates the opportunity to review and respond to the draft audit report. If you have any questions, please contact us at 202-598-5994 (Funmi) or 771-220-8650 (Michael), or via e-mail: Funmi.Okoli@usdoj.gov or Michael.Loughran@usdoj.gov

cc: Marcia Jackson
Assistant Director, Grant Monitoring Division
Office of Community Oriented Policing Services

[redacted]
Performance Auditor
U.S. Department of Justice Office of the Inspector General

Matthew Benson
Chief of Police
Town of Cumberland Police Department

Grant Files: TEP Award #15JCOPS-24-GG-02287-TECP

APPENDIX 4: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The OIG provided a draft of this audit report to the Office of Community Oriented Policing Services (COPS Office) and the Town of Cumberland (Cumberland). Cumberland stated its agreement with the recommendations but did not provide an official written response to the draft audit report. The COPS Office's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, the COPS Office concurred with our recommendations and, as a result, the status of the audit report is resolved. The following provides the OIG analysis of the COPS Offices response and summary of actions necessary to close the report.

Recommendations for the COPS Office:

1. **Require Cumberland to establish policies and procedures to submit timely and complete performance reports in accordance with grant requirements.**

   Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that it will work with Cumberland to close this recommendation. As a result, this recommendation is resolved.

   This recommendation can be closed when we receive evidence that Cumberland established policies and procedures to submit timely and complete performance reports in accordance with grant requirements.

2. **Require Cumberland to establish policies and procedures to submit accurate and timely FFRs in accordance with grant requirements.**

   Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that it will work with Cumberland to close this recommendation. As a result, this recommendation is resolved.

   This recommendation can be closed when we receive evidence that Cumberland established policies and procedures to submit accurate and timely FFRs in accordance with grant requirements.

3. **Require Cumberland to ensure that its documented procurement policies and procedures are complete and compliant with grant requirements, including all necessary elements for strategic sourcing.**

   Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that it will work with Cumberland to close this recommendation. As a result, this recommendation is resolved.

This recommendation can be closed when we receive evidence that Cumberland ensured that its documented procurement policies and procedures are complete and compliant with grant requirements, including all necessary elements for strategic sourcing.

4. **Remedy $417,785 in unsupported costs.**

   Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that it will work with Cumberland to close this recommendation. As a result, this recommendation is resolved.

   This recommendation can be closed when we receive evidence that the COPS Office has remedied $417,785 in unsupported costs.

5. **Require Cumberland to ensure equipment purchased with federal grant funds is tracked in an approved property management system, as necessary.**

   Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that it will work with Cumberland to close this recommendation. As a result, this recommendation is resolved.

   This recommendation can be closed when we receive evidence that Cumberland ensured equipment purchased with federal grant funds is tracked in an approved property management system, as necessary.

6. **Require Cumberland to establish policies and procedures to ensure that Cumberland requests drawdowns in compliance with grant requirements.**

   Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that it will work with Cumberland to close this recommendation. As a result, this recommendation is resolved.

   This recommendation can be closed when we receive evidence of Cumberland's established policies and procedures to ensure that Cumberland requests drawdowns in compliance with grant requirements.