



Audit of the Office of Community Oriented Policing  
Services Technology and Equipment Program  
Grant Awarded to Ramsey County,  
Ramsey County, Minnesota



AUDIT DIVISION

26-068

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**JULY 2026**

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REDACTED FOR PUBLIC RELEASE

*A redaction was made to the full version of this report for privacy reasons. The redaction is contained in Appendix 4, the granting office's response, 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 Ramsey County, Ramsey County, Minnesota**

### **Objective**

The Office of Community Oriented Policing Services (COPS Office) awarded Ramsey County in Minnesota a grant totaling \$2,965,000 through the fiscal year (FY) 2024 COPS Technology and Equipment Program. The objective of this audit was to determine whether costs claimed by Ramsey County under the grant were supported and allowable, in accordance with certain laws, regulations, and terms and conditions of the award. The scope of our audit was March 1, 2024, to January 31, 2026.

### **Audit Results**

The purpose of the FY 2024 COPS Technology and Equipment Program grant we audited was to replace and upgrade Ramsey County's emergency communication radios and generators at radio towers. As of January 2026, Ramsey County drew down a cumulative amount of \$2,791,569 of award funds.

### **Grant Oversight**

The DOJ Grants Financial Guide and the Uniform Guidance state that written policies and procedures are essential for the establishment of internal controls, which provide reasonable assurance that the recipient is compliant with federal regulations when managing the award. During the audit, we found Ramsey County did not comply with multiple award conditions, which was primarily caused by an inadequate understanding of federal award requirements and lack of grant-related policies and procedures. In 2024, Ramsey County established a Grants & Revenue Office (GRO) to act as Ramsey County's central hub for grant oversight, support, and documentation. However, the GRO had not yet completed its comprehensive grants manual to help ensure Ramsey County follows grant requirements.

In addition, Ramsey County's most recent single audit reports were not submitted on time, and the FY 2024 single audit report omitted \$636,179 in federal expenditures associated with this COPS award from the Schedule of Expenditures of Federal Awards.

### **Grant Financial Management**

As of January 2026, Ramsey County purchased and properly accounted for 398 radios and peripherals, as well as 3 generators to replace existing equipment. However, we found that Ramsey County did not comply with award conditions when it procured the generators through a sole source contract. As a result of not complying with the award conditions, we questioned \$273,011 in unallowable costs. Further, during the award period, Ramsey County did not notify the COPS Office about duplicative funding related to this award. In addition, to improve its grant management and ensure consistent compliance with requirements, Ramsey County should establish written policies and procedures for federal financial reports and drawdowns.

### **Recommendations**

Our report contains four recommendations to the COPS Office. We requested responses to our draft audit report from Ramsey County and the COPS Office. These responses can be found in Appendices 3 and 4, respectively. Our analysis of those responses can be found in Appendix 5.

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# Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) audited a \$2,965,000 grant awarded by the Office of Community Oriented Policing Services (COPS Office) under the fiscal year (FY) 2024 COPS Technology and Equipment Program (TEP) to Ramsey County, Minnesota. According to the COPS Office, the goal of this program was to support projects designated for funding in the Consolidated Appropriations Act, 2024 (Public Law 118-42) Congressional Joint Explanatory Statement that expanded the implementation of community policing and crime prevention through the development and procurement of equipment, technologies, and interoperable communications. Ramsey County received the funds to replace and upgrade its first responder radios and radio tower generators.

**Table 1**

### Grant Awarded to Ramsey County

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date <sup>a</sup>	Award Amount
15JCOPS-24-GG-02198-TECP	COPS	09/30/2024	03/09/2024	09/30/2026	\$2,965,000

<sup>a</sup> The initial end date of the award was March 31, 2026. On February 25, 2026, Ramsey County requested a 6-month, no cost extension, which the COPS Office approved on April 2, 2026.

Source: JustGrants

## The Grantee

Ramsey County, whose county seat is Saint Paul, Minnesota, is the second-most populous county in Minnesota serving a population of more than 550,000. Ramsey County’s Emergency Communications Department, with support from the Finance Department, was responsible for managing and overseeing the award. According to Ramsey County, the Emergency Communications Department operates the largest 911 dispatch center in the state of Minnesota and is responsible for dispatching all police, fire, and emergency medical services agencies in the county.

## OIG Audit Approach

The objective of this audit was to determine whether costs claimed by Ramsey County under the grant were supported and allowable, in accordance with certain laws, regulations, and terms and conditions of the award. To accomplish this objective, we tested compliance with what we considered to be the most important conditions of the grant using criteria from the DOJ Grants Financial Guide; 2 C.F.R. § 200 (Uniform Guidance); and the award documents. Appendix 1 provides additional information on the audit’s objective, scope, and methodology. The Schedule of Dollar-Related Findings appears in Appendix 2.

# Audit Results

## Grant Oversight

The DOJ Grants Financial Guide and the Uniform Grant Guidance state that written policies and procedures are essential for the establishment of internal controls, which provide reasonable assurance that the recipient is compliant with federal regulations when managing the award. Throughout the audit and as discussed below, we found that Ramsey County did not comply with certain award conditions and requirements, which was partly due to a lack of understanding of federal criteria and requirements. In 2024, Ramsey County established a Grants & Revenue Office (GRO) to act as Ramsey County's central hub for grant oversight, support, and documentation to alleviate issues stemming from inconsistent grant management that was performed in a decentralized manner at the department level. Although Ramsey County's GRO was in the process of developing a grants manual to be used by the entire county, Ramsey County officials stated that they did not expect to have the manual completed until late 2026 or possibly 2027. A comprehensive grants manual will help ensure Ramsey County follows grant requirements. Therefore, we recommend that the COPS Office ensure Ramsey County develops and implements a comprehensive grants manual that incorporates policies, procedures, and controls related to grant management.

In addition, as a non-federal entity that receives federal financial assistance, Ramsey County is required to comply with the Single Audit Act of 1984 (the Act), as amended.<sup>1</sup> As part of the Act, Ramsey County must submit a single audit report to the Federal Audit Clearinghouse within 30 calendar days after receiving the auditor's report or 9 months after the audit period ends, whichever is earlier. We found that Ramsey County's single audit procedures do not address the timely submission and completion of all single audit reporting packages, and that Ramsey County submitted its FY 2024 single audit report in April 2026, which was over 6 months late. A Ramsey County official attributed the delay to the late submission of the FY 2023 single audit report, which was not filed until May 2025 because the audit took longer to complete due to numerous financial statement errors requiring adjustments. The single audit also identified material weaknesses, significant deficiencies, and instances of non-compliance with federal award requirements.

Further, the COPS Office grant we audited, which had \$636,179 in federal expenditures during FY 2024, was omitted from the Schedule of Expenditures of Federal Awards (SEFA) within the FY 2024 single audit report. Ramsey County officials acknowledged that the SEFA did not include this grant and stated they will review the Finance Department's internal procedures to determine how the information was missed. These officials also stated that the Finance Department will ensure that the SEFA for FY 2025 includes activities of the audited grant. We found that Ramsey County's procedures for single audit reporting rely on a manual process for compiling financial information, which elevates the risk of missed information and errors.

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<sup>1</sup> 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.

By not timely submitting its single audit reporting package and accurately reporting its federal award expenditures, Ramsey County reduces the effectiveness of single audits and hinders accountability and agency oversight of federal funds. As a result, we recommend that the COPS Office ensure Ramsey County implements controls for: (1) completing and submitting single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe, and (2) accurately and completely identifying and including federal award expenditures that should be reported in the SEFA.

## Grant Financial Management

According to the DOJ Grants Financial Guide, grant recipients are required to establish and maintain adequate accounting systems and financial records, as well as to accurately account for awarded funds. The purpose of this grant was to replace and upgrade radios and generators to help ensure Ramsey County's emergency and public safety communications networks remain intact. As of January 2026, Ramsey County had drawn down \$2,791,569 of the total grant funds to purchase 398 radios, radio peripherals, and 3 generators. To determine whether Ramsey County adequately safeguarded the \$2,791,569 received, we tested all grant expenditures to determine if the transactions were allowable, supported, and properly allocated in compliance with award requirements, as well as physically verified the existence of a sample of the purchased radios and generators. Through this testing, we verified that Ramsey County appropriately purchased and accounted for radios and peripherals worth \$2,518,558.

## Procurement

According to the approved budget, Ramsey County agreed to procure the generators through a competitive bidding process. We found that Ramsey County did not conduct a competitive procurement process to purchase the generators. Instead, Ramsey County relied on a sole source contract established within the county between a vendor and the Ramsey/Washington Recycling & Energy Board. Ramsey County staff who purchased the generators stated that they relied on incorrect guidance from the Finance Department that the contract used was competitively bid.

In addition to using an improper contract vehicle to purchase the generators, we found that Ramsey County did not maintain records sufficient to detail the history of each procurement transaction associated with the generators, as required by the Uniform Guidance.<sup>2</sup> When we discussed these issues with the Ramsey County officials responsible for managing the award, they told us that this was their first experience with a federal award and were unfamiliar with all the requirements and award conditions. Without adequate procurement records, Ramsey County cannot fully ensure that contract procedures were followed, the selection process was impartial, and the costs were reasonable and justified. As a result of these deficiencies, we question as unallowable costs the \$273,011 expended on the procurement of the generators and recommend the COPS Office remedy these unallowable costs. We also recommend that the COPS Office ensure Ramsey County implements controls for maintaining records sufficient to detail the history of grant-related procurement transactions.

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<sup>2</sup> According to 2 C.F.R. § 200, recipients or subrecipients must maintain records sufficient to detail the history of each procurement transaction. These records must include the rationale for the procurement method, contract type selection, contractor selection or rejection, and the basis for the contract price.

## Duplication of Funds

According to the grant's special conditions, the recipient agrees to notify the COPS Office if it receives funding for the same item or service from any other source. Notification of duplicative funding allows the COPS Office to ensure the prudent use of taxpayer dollars. Initially, Ramsey County's grant budget included the purchase of four generators. We found that Ramsey County was able to secure other funding to purchase one of the generators, which eliminated the need for the Emergency Communications Department to purchase the fourth generator, as budgeted. However, Ramsey County did not notify the COPS Office about the reduction in planned generator purchases due to duplicative funding because Ramsey County officials stated they were unaware of this requirement. Ramsey County Emergency Communications Department officials stated that they would like to reallocate the funding for the fourth generator to purchase additional radios but, again, were unaware of the process for requesting this adjustment from the COPS Office. We believe that if Ramsey County had formalized policies and procedures for grant management and oversight, it would have helped, in part, to have properly notified the COPS Office and request an adjustment to the grant budget. As a result, we recommend that the COPS Office ensure that Ramsey County provides official notification regarding duplicative funding and develops and implements procedures and controls for identifying and reporting duplicative funding related to federal awards.

## Compliance with Federal Financial Reporting and Drawdown Requirements

As discussed below, we reviewed Ramsey County's adherence to requirements for Federal Financial Reports (FFR) and drawdowns, which its Financial Department was responsible for overseeing.

### Federal Financial Reports

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period, as well as cumulative expenditures on each FFR. We found that Ramsey County submitted accurate and timely FFRs, as required. However, Ramsey County has not formalized this process in written policies and procedures to help ensure FFRs are completed consistently and accurately in the future. As a result, we recommend that the COPS Office ensure that Ramsey County formalizes its policies, procedures, and controls for completing and submitting FFRs.

### Drawdowns

The DOJ Grants Financial Guide requires recipients to request funds based upon immediate disbursement or reimbursement needs and to time drawdowns to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days. Ramsey County completed the drawdown requests on a reimbursement basis using expenditure reports from its accounting system, but mistakenly only made one drawdown request between December 2024 and July 2025 because the official responsible for overseeing drawdowns was unaware that a prior drawdown request was unsuccessful. We found Ramsey County does not have formalized procedures for completing drawdowns, which could have aided Ramsey County in completing timely drawdowns. Without a formalized process for drawdowns, Ramsey County cannot ensure that drawdowns align with actual progress of the award and that it is receiving federal funds in a timely manner to cover allowable costs. As a result, we recommend that the COPS Office ensure that Ramsey County develops and implements policies, procedures, and controls for conducting drawdowns.

## Conclusion and Recommendations

As a result of our audit, we found that Ramsey County purchased the generators and radios for the authorized purposes of the project. However, we found that Ramsey County did not procure the generators in accordance with the approved grant budget. In addition, we determined that Ramsey County's grant program administration and financial management could be improved. For instance, we found that Ramsey County lacked policies and procedures relating to single audit requirements, Federal Financial Reports, and drawdowns. In total, we provide four recommendations to the COPS Office to address these deficiencies and help improve Ramsey County's grant management practices. Moreover, we identified \$273,011 in questioned costs.

We recommend that the COPS Office:

1. Ensure Ramsey County develops and implements a comprehensive grants manual that incorporates policies, procedures, and controls related to grant management. The development and implementation of the grants manual should address, at a minimum: (a) maintaining records sufficient to detail the history of grant-related procurement transactions; (b) identifying and reporting duplicative funding related to federal awards; (c) completing and submitting FFRs; and (d) conducting drawdowns.
2. Ensure Ramsey County implements controls for: (1) completing and submitting all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe, and (2) accurately and completely identifying and including federal award expenditures that should be reported in the SEFA.
3. Remedy \$273,011 in unallowable questioned costs associated with the contract that was not competitively bid.
4. Ensure that Ramsey County provides official notification regarding any duplicative funding used to support the purchase of equipment included in the award.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of this audit was to determine whether costs claimed by Ramsey County under the grant were supported and allowable, in accordance with certain laws, regulations, and terms and conditions of the award.

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

This was an audit of an Office of Community Oriented Policing Services (COPS Office) grant awarded to Ramsey County, Minnesota, under the FY 2024 COPS Technology and Equipment Program (TEP). The COPS Office awarded one grant totaling \$2,965,000; and as of January 2026, Ramsey County had drawn down \$2,791,569 of the total grant funds awarded. Our audit focused on, but was not limited to, the period from March 1, 2024, through January 31, 2026.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of Ramsey County's activities related to the audited 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. We interviewed Ramsey County Emergency Communications Department, Finance Department, and Grants & Revenue Office staff, as well as reviewed written policies and procedures and procurement contracts. We also tested 100 percent of the grant expenditures, and we performed sample-based audit testing for the physical verification of purchased equipment and submitted financial reports. For instance, we selected a judgmental sample of 40 radios that were distributed amongst 5 locations and 3 generators located throughout the county to verify that Ramsey County purchased and used the equipment for the authorized purposes of the project. In this effort, we employed a judgmental sampling design for broad exposure to numerous facets of the grant we audited, but 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 Ramsey County's financial records specific to the management of DOJ funds during the audit period. We did not test the overall reliability of those systems; therefore, any findings involving information from these systems were verified with other source documentation.

## Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of Ramsey County to provide assurance on its internal control structure as a whole. Ramsey County's 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 Ramsey County's internal control structure as a whole, we offer this statement solely for the information and use of Ramsey County and the COPS Office.<sup>3</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we assessed management's design and implementation of significant internal controls and identified deficiencies that we believe could affect Ramsey County's ability to effectively operate and 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 objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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<sup>3</sup> 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	Amount	Page
<b>Questioned Costs<sup>4</sup></b>		
Unallowable Contract Costs	\$273,011	3
<b>TOTAL DOLLAR-RELATED FINDINGS</b>	<b><u>\$273,011</u></b>	

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<sup>4</sup> **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: Ramsey County Response to the Draft Audit Report



June 17, 2026

Todd A. Anderson  
Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
500 W. Madison Street, 1121  
Chicago, IL 60661

Dear Mr. Anderson:

The Office of the Inspector General (OIG) issued a draft audit report, dated May 7, 2026, for Award # 15JCOPS-24-GG-02198-TECP and requested the submission of a written response before issuance of the final audit report. Below please find Ramsey County's response to the draft report.

Ramsey County appreciates the opportunity to review and respond to the recent audit of our Community Oriented Policing Services (COPS) grant. We have thoroughly examined the audit findings and remain fully committed to meeting all requirements under 2 CFR Part 200 as well as the specific terms and conditions of our COPS award. We utilized the Draft Response Guide supplied by the COPS Office to prepare this response. This response provides detailed explanations for each finding, including relevant context and mitigating factors where applicable, outlines corrective actions already taken or currently underway, and describes the steps we are implementing to further strengthen internal controls and ensure sustained compliance. We value our partnership with the COPS Office and will continue to maintain full transparency and cooperation throughout this process.

**Recommendation 1:** Ensure Ramsey County develops a comprehensive grants manual that incorporates policies, procedures, and controls related to grant management. The development and implementation of the grants manual should address, at a minimum: (a) maintaining records sufficient to detail the history of grant-related procurement transactions; (b) identifying and reporting duplicative funding related to federal awards; (c) completing and submitting Federal Financial Reports; and (d) conducting drawdowns.

Concur.

The Grants Manual is in the final draft stage and is scheduled to be launched in Summer 2026. Please see Attachment A for excerpts from the manual highlighting items a-d above. The manual will be announced countywide, reside on the county's intranet. The Grants & Revenue Office will work with departments to introduce and implement the content.

**Recommendation 2.** Ensure Ramsey County implements controls for: (1) completing and submitting all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe, and (2) accurately and completely identifying and including federal award expenditures that should be reported in the SEFA.

Concur.

The County is currently working with their auditors to ensure that the 2025 audit will be completed by the September 30<sup>th</sup> deadline for submission of the single audit for the Federal Audit Clearinghouse. The auditors assure us that the audit can be completed by that date. The county also had staff do an extra reconciliation of the SEFA to ensure that all grants have been added to the schedule.

388 13th St. East  
Saint Paul, MN 55101  
Phone: (651) 266-7700  
RamseyCountyMN.gov

**Recommendation 3:** Remedy \$273,011 in unallowable questioned costs associated with the contract that was not competitively bid.

Concur

Ramsey County concurs with the audit finding. Upon review, we determined that program staff did not confirm with Purchasing and Contracting at the county that the contract was acceptable under our procurement policies which would have caught the error.

Three generators were purchased under this contract, and the total cost was significantly below the expected and budgeted amount. To prevent this issue from occurring in the future, Ramsey County is implementing the following corrective action:

- a. If the COPS Office determines that the \$273,011 purchase of generators needs to be refunded, Ramsey County is prepared to submit a Grant Award Modification (GAM) requesting to use those funds to purchase additional needed radios for Emergency Communications and Corrections.
- b. Implementation: We will work with procurement to provide trainings and/or communication to departments to cover procurement policies and internal review processes.

Ramsey County appreciates the OIG's identification of this issue and is taking these steps to ensure full compliance moving forward.

**Recommendation 4:** Ensure that Ramsey County provides official notification regarding any duplicative funding used to support the purchase of equipment included in the award.

We do not concur with this finding because the county intends to submit a Grant Award Modification (GAM) once it is confirmed that the Public Works project will proceed.

Duplicate funding was not used to support the purchase of the Arden Hills replacement generator included in the award. A separate, County initiated project subsequently made the originally planned AH generator no longer necessary. The department cancelled the order and paid the restocking fee with funds not related to this award (Attachment B: Ziegler Invoice).

The existing Arden Hills generator currently supports only the Emergency Communications backup center, backup data room, and the Sheriff's backup incident command room. The generator planned under the grant was a 50 kW unit. After the grant was awarded and the generator was ordered, Property Management received approval to explore replacing the building's primary 350 kW generator with two redundant 500 kW units. While the Emergency Communications Center could continue to operate on its own independent system, it was determined that if Property Management proceeded with installing redundant generators, it would no longer be practical or efficient to install a separate standalone generator under the grant.

The Property Management project remains in an exploratory and planning phase, with no guarantee that it will move forward. Ramsey County intends to submit a Grant Award Modification (GAM) once it is confirmed that the Public Works project will proceed.

Ramsey County does have procurement policies in place to address duplicative funding (Attachment C: Federally Funded Procurement Policy, section d.). All staff involved in procurement and grant-funded purchases will receive updated training to ensure implementation of existing policies.

Ramsey County remains fully committed to ensuring compliance with all requirements of the COPS grant program and 2 CFR Part 200. We appreciate the guidance provided through this audit. We have taken meaningful steps to address each finding, with several corrective actions already completed and others underway as outlined in the responses above. We are committed to meeting the defined deadlines specified above and to strengthening our internal controls to ensure sustained compliance moving forward. We welcome continued communication with the COPS Office and are prepared to provide any additional information or documentation needed to support your review. Thank you for your partnership and for the opportunity to improve our grant management practices.

Attachment A: Excerpts from the Grants Manual  
Attachment B: Ziegler Companies Invoice  
Attachment C: Federally Funded Procurement Policy

Sincerely,



Dan Palmer  
Deputy Director, Emergency Communications  
Ramsey County

# APPENDIX 4: 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 NE, Washington, DC 20530

**COPS**

## MEMORANDUM

**To:** Todd A. Anderson  
Regional Audit Manager  
Chicago Regional Audit Office  
U.S. Department of Justice Office of the Inspector General

**From:** Funmi Okoli  
Auditor

Ricquel Reynolds  
Auditor

**Date:** June 22, 2026

**Subject:** Response to the Draft Audit Report for Ramsey County

This memorandum is in response to the draft audit report issued on May 7, 2026 and revised, regarding the COPS Technology and Equipment Program Grant Award #15JCOPS-24-GG-02198-TECP awarded to Ramsey County. For clarity and ease of reference, the audit recommendation is presented bold and underlined, followed by COPS Office response and planned corrective action.

**Recommendation 1: Ensure Ramsey County develops a comprehensive grants manual that incorporates policies, procedures, and controls related to grant management. The development and implementation of the grants manual should address, at a minimum: (a) maintaining records sufficient to detail the history of grant-related procurement transactions; (b) identifying and reporting duplicative funding related to federal awards; (c) completing and submitting Federal Financial Reports; and (d) conducting drawdowns.**

**COPS Office Response:**

The COPS Office concurs with this recommendation.

**Planned Action:**

The COPS Office will work with Ramsey County to close this recommendation

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING



*Todd A. Anderson  
Regional Audit Manager  
Chicago Regional Audit Office  
U.S. Department of Justice Office of the Inspector General  
Page 2 of 3*

**Recommendation 2 - Ensure Ramsey County implements controls for: (1) completing and submitting all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe, and (2) accurately and completely identifying and including federal award expenditures that should be reported in the SEFA.**

**COPS Office Response:**

The COPS Office concurs with this recommendation.

**Planned Action:**

The COPS Office will work with Ramsey County to close this recommendation.

**Recommendation 3 - Remedy \$273,011 in unallowable questioned costs associated with the contract that was not competitively bid.**

**COPS Office Response:**

The COPS Office concurs with this recommendation.

**Planned Action:**

The COPS Office will work with Ramsey County to close this recommendation.

**Recommendation 4 - Ensure that Ramsey County provides official notification regarding any duplicative funding used to support the purchase of equipment included in the award.**

**COPS Office Response:**

The COPS Office concurs with this recommendation.

**Planned Action:**

The COPS Office will work with Ramsey County 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 202-304-3835 (Ricquel), or via e-mail: [Funmi.Okoli@usdoj.gov](mailto:Funmi.Okoli@usdoj.gov) or [Ricquel.Reynolds@usdoj.gov](mailto:Ricquel.Reynolds@usdoj.gov).

*Todd A. Anderson*  
*Regional Audit Manager*  
*Chicago Regional Audit Office*  
*U.S. Department of Justice Office of the Inspector General*  
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cc: Marcia Jackson  
Assistant Director, Grant Monitoring Division  
Office of Community Oriented Policing Services  
  
[REDACTED]  
Program Analyst  
U.S. Department of Justice Office of the Inspector General  
  
Kim Klose  
Manager, Grants & Revenue Office  
Ramsey County  
  
Michael Mihelich  
Technology Manager, Emergency Communications  
Ramsey County

Grant Files: TEP Award #15JCOPS-24-GG-02198-TECP

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

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Community Oriented Policing Services (COPS Office) and Ramsey County, Minnesota. Ramsey County's response is incorporated in Appendix 3, and the COPS Office's response is incorporated in Appendix 4 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. Ramsey County concurred with three recommendations and did not concur with one recommendation. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

### **Recommendations for the COPS Office:**

- 1. Ensure Ramsey County develops and implements a comprehensive grants manual that incorporates policies, procedures, and controls related to grant management. The development and implementation of the grants manual should address, at a minimum: (a) maintaining records sufficient to detail the history of grant-related procurement transactions; (b) identifying and reporting duplicative funding related to federal awards; (c) completing and submitting Federal Financial Reports; and (d) conducting drawdowns.**

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

Ramsey County concurred with our recommendation and stated in its response that its Grants Manual is in the final draft stage and scheduled to be launched in Summer 2026. According to Ramsey County, the Grants Manual will be announced countywide, and the Grants & Revenue Office will work with departments to introduce and implement the content.

This recommendation can be closed when we receive evidence that Ramsey County developed and implemented a comprehensive grants manual that incorporates policies, procedures, and controls related to grant management.

- 2. Ensure Ramsey County implements controls for: (1) completing and submitting all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe, and (2) accurately and completely identifying and including federal award expenditures that should be reported in the Schedule of Expenditures of Federal Awards (SEFA).**

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

Ramsey County concurred with our recommendation and stated in its response that it is working with its auditors to ensure that the fiscal year 2025 single audit is completed and submitted to the

Federal Audit Clearinghouse by the established deadline. Ramsey County also stated that it conducted an extra reconciliation of the SEFA to ensure that all grants have been added to the schedule.

This recommendation can be closed when we receive documentation that Ramsey County implemented controls for: (1) completing and submitting all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe, and (2) accurately and completely identifying and including federal award expenditures that should be reported in the SEFA.

**3. Remedy \$273,011 in unallowable questioned costs associated with the contract that was not competitively bid.**

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

Ramsey County concurred with our recommendation and stated in its response that program staff did not confirm with Ramsey County Purchasing and Contracting that the contract was acceptable under its procurement policies and it will provide regular trainings and/or communication to departments on procurement policies and internal review processes. Further, Ramsey County addressed potential actions in the event that the COPS Office determines that the \$273,011 purchase of generators needs to be refunded.

This recommendation can be closed when we receive evidence that the COPS Office has remedied the \$273,011 in unallowable questioned costs associated with the contract that was not competitively bid.

**4. Ensure that Ramsey County provides official notification regarding any duplicative funding used to support the purchase of equipment included in the award.**

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

Ramsey County did not concur with our recommendation and stated in its response that duplicative funding was not used to support the purchase of one of the planned generators included in the award. According to Ramsey County, a separate County-initiated project subsequently made the originally planned generator no longer necessary. Ramsey County stated that it intends to submit a Grant Award Modification (GAM) once it confirms that this other internal project will proceed. In addition, Ramsey County stated that it has procurement policies to address duplicative funding and that all staff involved in procurement and grant-funded purchases will receive updated training to ensure implementation of those existing policies.

As mentioned in our report, the award conditions state that the recipient understands and agrees to notify the COPS Office if it receives, from any other source, funding for the same item or service funded under this award. The purpose of the award we audited was to purchase four replacement generators along with radios and peripherals. Although the subsequent project has not been finalized, the outcome of that project will meet the same purpose as replacing the fourth generator identified in the award we audited and, therefore, would negate the need to use grant funds for purchasing the new generator. Given this potential outcome and in line with the award conditions, it is important for Ramsey County to ensure the COPS Office is aware of the other funding for the same purpose of replacing a proposed grant-funded generator.

We reviewed the provided procurement policy and noted that it covers the acquisition of unnecessary or duplicative items. However, the policy does not discuss situations involving funding from multiple sources for the same purpose. It is important for an entity to identify and deconflict potentially duplicative funding and, in turn, notify the COPS Office so the COPS Office is aware of and can ensure proper oversight of the award funds. We will continue to coordinate with the COPS Office on the actions taken with Recommendation 1, which includes the development of a comprehensive Grants Manual.

This recommendation can be closed when we receive evidence that Ramsey County provided official notification regarding any duplicative funding used to support the purchase of equipment included in the award.