



Audit of the Office of Community Oriented
Policing Services Hiring Program Grants Awarded
to the Camden County Police Department,
Camden, New Jersey

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Redactions were made to the full version of this report for privacy reasons. The redactions are contained in Appendices 3 and 4, and are of individuals' personal information.



EXECUTIVE SUMMARY

Audit of the Office of Community Oriented Policing Services Hiring Program Grants Awarded to the Camden County Police Department, Camden, New Jersey

Objectives

The Office of Community Oriented Policing Services (COPS Office) awarded the Camden County Police Department (CCPD) two grants totaling \$4,062,015 for the COPS Hiring Program (CHP). The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether CCPD demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

As a result of our audit, we concluded that CCPD did not effectively manage the awards that we reviewed. Specifically, CCPD did not maintain adequate documentation to support grant related accounting records, did not adequately manage the financial activities of the grants, and did not have adequate policies and procedures related to grant administration. As a result, we could not rely on the records CCPD provided during our audit, and we therefore question the full amount of project costs that CCPD charged to the grants. This includes \$4,062,015 in unsupported costs for the federal share, as well as \$1,354,005 for the required local match. We also found that \$291,411 of the unsupported costs should have been returned to the Department.

Recommendations

Our report contains twelve recommendations to the COPS Office. We requested a response to our draft audit report from the CCPD and the COPS Office, which can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

Audit Results

The purpose of both CHP grants we reviewed was to provide funding to hire career law enforcement officers. As of August 4, 2020, CCPD drew down a cumulative amount of \$4,062,015 for all of the grants we reviewed.

Program Goals and Accomplishments

We identified issues with CCPD's ability to demonstrate the impact of the COPS Office funded officers in enhancing its community policing or crime prevention efforts. While CCPD maintained general law enforcement records of police activities, it did not maintain documentation specifically related to the grants.

Grant Financial Management

We determined that CCPD had inadequate internal controls for grant administration to ensure compliance with applicable laws, regulations, and award terms and conditions. Specifically, we determined CCPD did not adequately administer grant-related activities to ensure actual expenditures, drawdowns, financial reporting, and matching costs were properly supported. As a result, we question \$4,062,015 in unsupported costs, of which \$291,411 were also unallowable costs.

Retention Requirement

We determined that CCPD did not comply with the 12-month retention requirement. During the retention period, CCPD did not fill four vacant CHP funded positions. Moreover, CCPD did not adequately track the completion of the 12-month retention period for all CHP funded positions for both grants. Specifically, we found that CCPD lacked documentation demonstrating CHP funded positions were retained for 1 year as required by the terms and conditions of the grants.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of two grants awarded by the Office of Community Oriented Policing Services (COPS Office) to the Camden County Police Department (CCPD) in Camden, NJ. CCPD was awarded two grants totaling \$4,062,015, as shown in Table 1.

Table 1

Grants Awarded to the Camden County Police Department

Award Number	Program Office	Award Date	Project Start Date	Project End Date	Award Amount
2015-UM-WX-0179	COPS Office	10/1/2015	09/01/2015	04/30/2020	\$2,187,015
2016-UM-WX-0191	COPS Office	10/1/2016	09/01/2016	06/30/2021	\$1,875,000
				Total:	\$4,062,015

Source: COPS Office

Funding through the COPS Office Hiring Program (CHP) provides grants directly to law enforcement agencies to hire or rehire career law enforcement officers in an effort to increase community policing capacity and crime prevention effort.

The Grantee

CCPD is the primary law enforcement agency for the City of Camden. The City of Camden is approximately 9 square miles with a population of about 73,562 in 2019. Camden is the county seat of Camden County, and is the 14th most populous county in New Jersey. At the time of our audit, CCPD had 386 law enforcement officers on board. The mission of CCPD is to reduce the number of victims and make people feel safe.

OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; 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 consider to be the most important conditions of the grants. The COPS Hiring Program Owner’s Manual (CHP Owner’s Manual), DOJ Grants Financial Guide, 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

We reviewed required performance reports, grant applications, grant documentation, and interviewed CCPD officials, to determine whether CCPD demonstrated adequate progress towards achieving the program goals and objectives. We also reviewed the progress reports to determine if the required reports were accurate and adequately supported. We assessed whether CCPD complied with the retention requirement for each grant. Finally, we reviewed compliance with the special conditions identified in the award documentation.

Program Goals and Objectives

The CHP provides funds to hire or rehire career law enforcement officers to increase community policing capacity and crime prevention efforts. CHP funds may only be used to pay salaries and approved fringe benefits at the entry-level. The COPS Office approved CCPD to hire 15 officers under each of the 2 grants, for a total of 30 new or rehired officers.

Table 2

Salaries/Approved Fringe Benefits for Newly Hired Officers for First 3 Years

Year	2015-UM-WX-0179	2016-UM-WX-0191
Year 1 Salary	\$38,100	\$38,100
Fringe	\$21,614	\$21,934
Year 2 Salary	\$41,158	\$41,158
Fringe	\$23,349	\$23,695
Year 3 Salary	\$44,000	\$44,000
Fringe	\$24,961	\$25,330
Totals	\$193,182	\$194,218

Source: CCPD and OIG Analysis

CCPD selected “Gun Violence” as its primary focus and problem area in its grant applications. In response to the primary focus and problem area, CCPD selected the following primary goals: (1) reducing the number of incidents; (2) reducing the number of victims and repeat victims; and (3) improving the response to the problem/focus area.

CCPD Staffing of Law Enforcement Officers

In its 2015 application, CCPD reported that there was a total of 426 locally funded officers in its fiscal year budget. Subsequently, in its 2016 application, CCPD updated the total number of locally funded officers in

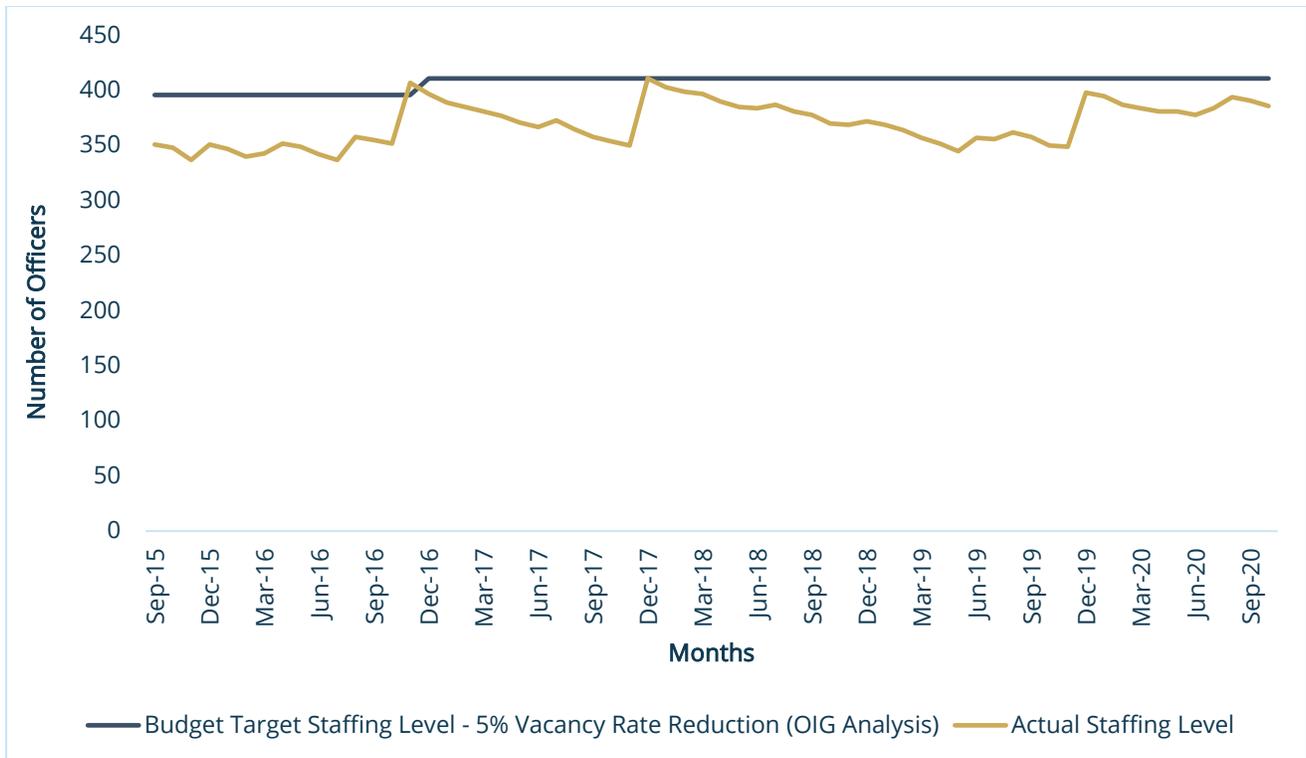
its fiscal year budget to 401, a reduction of 25 officers. According to a CCPD official, CCPD mistakenly reported the total number of locally funded officers in its 2015 application, but identified and corrected the target staffing level in its 2016 application. For our audit we used the target staffing level of 401 locally funded officers as the baseline.

As a result of the 2015 and 2016 hiring awards, the budgeted staffing level was to increase by 15 officers each year for a total of 431 after hiring was completed for both grants. We requested documentation to support the funded staffing levels in CCPD’s grant applications, and we were provided monthly totals of law enforcement staffing from the time of its 2015 grant application through October 2020. Based on our review, we found that CCPD generally did not maintain the target staffing level during the award period as required except for 2 months.

In Figure 1, our analysis of CCPD’s officers shows: (1) the Budget Target Staffing Level, which is the number of officers CCPD budgeted in FY 2015 and planned hiring based on subsequent COPS Office grant awards, less 5 percent adjusted for attrition, and (2) the Actual Staffing Level of officers CCPD had on board. CCPD’s actual staffing level was generally under the adjusted target levels throughout the entire award period.

Figure 1

Budget Target and Actual Staffing Levels
September 2015 through September 2020



Source: OIG Analysis of Camden County Police Department’s Data

The CHP Owner's Manual allows for reductions in locally funded officer positions that occur for reasons unrelated to CHP funding such as citywide budget reductions. However, recipients must maintain documentation demonstrating the dates and reasons for the budget reductions to support that they were unrelated to the receipt of CHP funding. To determine whether the actual staffing levels were unrelated to CHP funding, we reviewed the COPS Office's grant monitoring file for CCPD's FY 2015 to FY 2019 budgets and met with CCPD officials.

In the June 2016 COPS Office site visit report, the COPS Office identified potential supplanting by CCPD due to local vacancies. However, the COPS Office found that CCPD's actual sworn strength was much lower than the budgeted strength due to reasons unrelated to the receipt of COPS hiring grant funding. Specifically, the COPS Office found that CCPD experienced a total of 130 vacancies from FY 2014 to FY 2016 resulting from the Camden City Police Department's transition to a county police department.¹

In addition to the vacancies, officials told us that CCPD lost, on average, five officers a month due to resignations or retirements during the award period. Officials also told us that CCPD is required to hire from a civil service list which limits their ability to fill vacancies.² Throughout the award period, CCPD attempted to address staffing level shortcomings through new recruiting outreach efforts. According to CCPD officials, CCPD based the class size for new officers on projected losses. CCPD also provided documentation that demonstrated active and timely steps, through its standard recruiting and hiring process, to fill locally funded vacancies during the implementation of the COPS grants.

Based on our assessment of CCPD's efforts to meet the staffing target level, as well as the determination by the COPS Office on supplanting, we did not identify supplanting as an issue.

Community Policing and Crime Prevention Efforts

The CHP Owner's Manual states that a grantee's organization may be audited or monitored to ensure that it is initiating or enhancing community policing in accordance with the community policing strategy or strategies indicated in its grant application. In addition, the COPS Office grant application states that at any time during the grant, awardees should be prepared to demonstrate how the grant funds and grant-funded officers were specifically used to enhance community policing activities according to its community policing strategy. CCPD said with the COPS funding it would have the ability to increase mobile and foot patrol deployment in order to provide officers more time to interact with community members and to perform place-based (hot spot) operations, targeting ongoing crime trends and patterns, thus increasing law enforcement visibility and potentially suppressing violent crime.

To demonstrate the impact of COPS funded officers, CCPD provided law enforcement data related to gun violence. While it appears CCPD generally made progress towards addressing gun violence, CCPD did not maintain documentation that demonstrated COPS funded officers' effectiveness in addressing the problem

¹ In May 2013, the Camden City Police Department was dissolved and replaced by the Camden County Police Department.

² The Camden County Police Department is a Civil Service organization which means all candidates interested in becoming a police officer must apply through the New Jersey Civil Service Commission and take and pass the Civil Service's Law Enforcement Examination.

area. Because CCPD did not maintain records that reflected the achievements of the grant-funded officers, we were not able to determine the overall impact of CCPD's community policing efforts specific to the grants.

We recommend that the COPS Office ensure CCPD maintains adequate documentation that reflects the grant-funded officers' progress and achievements in enhancing CCPD's community policing efforts, particularly within the primary focus and problem area.

Required Performance Reports

Progress reports are used to track an agency's progress towards implementing community policing strategies and to collect data to gauge the effectiveness of increasing the agency's community policing capacity through COPS Office funding. 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.

In order to verify the information in the progress reports, we selected a sample of 10 performance measures from the 2 most recent quarterly progress reports submitted for each grant, for a total of 40 measures reviewed. We then traced the reported measures to supporting documentation maintained by CCPD. Based on our review, we found that 20 of the 40 performance measures were not adequately supported. Specifically, CCPD did not track the status of CHP-funded positions and lacked documentation to demonstrate its progress towards meeting its policing goals and objectives.

For the 2015 Grant, CCPD reported that nine CHP positions were vacated and filled as of the quarterly period, ending June 30, 2019. Subsequently, in the following reporting period, CCPD reported 10 vacant and filled positions. We reviewed CCPD's tracking document to determine whether CCPD properly reported the number of vacant and filled positions. Based on our review, we found that CCPD's tracking document did not reflect the same number of vacant and filled positions reported on the quarterly progress reports. According to CCPD's tracking document, five CHP positions were vacant, of which only two were filled as of the end of the reporting periods.

For the 2016 Grant, we also identified discrepancies between the number of vacant and filled CHP positions that were reported on CCPD's progress reports, as well as the document used to track the status of these CHP funded positions. Specifically, as of the period ending on July 31, 2020, CCPD reported that four CHP positions were vacant and filled by new hires. The same number of vacant and filled positions were reported in the following period. According to CCPD's tracking document, only two CHP positions were vacant and filled as of the end of each reporting period.

For both grants, we requested additional documentation to support the discrepancies identified during our review. CCPD did not provide us with any additional documentation to support the above-mentioned discrepancies. As a result, we determined that the performance measures related to the status of CHP positions were unsupported.

In addition to the unsupported status of CHP-funded officers, we found that CCPD lacked documentation to adequately support its progress towards meeting its policing goals and objectives. We found the progress

reports lacked specific accomplishments for grant-related activities. CCPD generally described policing activities to address the problem and focus area of “Gun Violence,” many of which included the same response in subsequent progress reports. To describe how it addressed the focus area identified in its grant applications, CCPD used the following narrative, “There have been several strategies focused on gun violence prevention. Officers are currently deployed on foot patrol to engage community member and establish a rapport with residents and communicate and local churches to conduct successful strategies to limit crime.” We requested documentation that demonstrated the implementation of the strategies and the impact COPS funded officers had in the community. Based on our review, we determined that CCPD did not adequately monitor community policing related activities, with respect to COPS funded officers, to ensure its community policing goals were achieved, and did not maintain documentation that demonstrated the impact of COPS funded officers. While CCPD generally addressed the problem and focus area, it was unable to demonstrate the specific impact CHP-funded officers had in addressing the problem and focus area because of inadequate recordkeeping and a lack of documentation.

We recommend that the COPS Office ensure CCPD develops and implements policies and procedures to ensure accomplishments reported in its progress reports are adequately supported and accurately reflect grant activities during the reporting period.

Retention

The CHP Owner’s Manual requires grant recipients to retain the sworn officer positions awarded under a CHP award with state or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position, over and above the number of locally-funded sworn officer positions that would have existed in the absence of the award. The recipient cannot satisfy the retention requirement by using CHP-funded positions to fill locally funded vacancies resulting from attrition. Furthermore, at the conclusion of federal funding, agencies that fail to retain the sworn officer positions awarded under the CHP grant may be ineligible to receive future CHP grants for a period of 1 to 3 years.

At the time of our audit, CCPD completed the award period for the 2015 Grant, which ended on April 30, 2020. To determine whether CCPD complied with the retention requirement, we tested whether CCPD retained the CHP-funded positions for a minimum of 12 months. Based on our review, we were unable to determine whether CCPD complied with the retention requirement because CCPD did not adequately track the retention period for all CHP-funded positions. Specifically, CCPD lacked documentation to support the retention activity of several CHP funded positions for multiple bi-weekly pay periods. In addition, CCPD informed us that during the retention period, 2 of the 15 grant-funded officers were terminated, resulting in 2 vacant CHP funded positions, none of which had been filled with newly hired officers.

For the 2016 Grant, the COPS Office approved a grant extension which changed the award end date to June 30, 2021. While CCPD did not reach the projected end date as of the end of this audit, CCPD’s retention records indicated that 13 of the 15 CHP funded officers started the retention period on October 6, 2019, and the remaining CHP funded officers started their retention period on January 12, 2020, or May 17, 2020. Based on our review, we found that CCPD did not track the completion of the retention period for all of the CHP-funded officers. Specifically, we found that CCPD lacked documentation to support the retention activity of 10 CHP positions for multiple biweekly pay periods.

We followed-up with CCPD officials about the lack of documentation, but we were not provided any additional documentation to support CCPD's completion of the retention period. As a result, we determined that CCPD was not in compliance with the retention requirement.

We recommend that the COPS Office ensure CCPD develops and implements policies and procedures to ensure sworn officer positions awarded under the CHP award are retained with state or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position.

Compliance with Special Conditions

Special conditions are additional terms and conditions that may be included with grant awards. We evaluated the special conditions for each grant and selected a judgmental sample of the requirements that are significant to the performance of the grants and are not addressed elsewhere in our audit. Specifically, we tested whether CCPD: (1) exceeded the maximum federal share of \$125,000 per officer position; (2) reviewed and updated required information in the System for Award Management (SAM) on an annual basis; and (3) received approval from the COPS Office to extend the award period for each grant. We did not identify any exceptions with the special conditions we reviewed.

Grant Financial Management

According to the DOJ Grants Financial Guide and CHP Owner's Manual, all grant recipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. CHP funds were to provide up to 75 percent of the allowable costs of this award project. Recipients are responsible for providing at least 25 percent of the total project local matching funds. The local match must be a cash match made from local, state, or other non-COPS funding. To assess CCPD's internal controls over its financial management of the grants covered by this audit, we reviewed CCPD's Single Audit Reports for FY 2018 through FY 2019 to identify issues related to federal awards. We also conducted interviews with officials responsible for financial management of the grant, evaluated CCPD's accounting processes for the grants, reviewed policies and procedures, and financial statement audits. Finally, we performed testing in the areas that were relevant for the management of the grants as discussed throughout this report.

Internal Controls over Grant Administration

According to grant requirements, recipients are required to implement internal controls necessary to ensure effective and efficient operations, reliable reporting, and compliance with applicable laws and regulations. We determined CCPD did not have adequate internal controls for grant administration that would ensure compliance with applicable laws, regulations, and award terms and conditions. Specifically, CCPD did not use its financial management system to manage the grants, did not maintain adequate documentation to support financial administration of the grants, and did not have adequate policies and procedures related to grant administration.

Policies and Procedures

At the initiation of our audit, we requested that CCPD provide its policies and procedures for payroll, financial reporting, drawdown, budget management, and performance monitoring specific to the grants we audited. CCPD did not provide us with Camden County's policies and procedures, but instead provided

Camden County's Financial Statements and referred us to the summary of significant accounting policies section. We reviewed the summary of accounting policies to assess whether this method was sufficient to properly safeguard award funds.

We determined the Camden County summary of accounting policies was not sufficient to properly safeguard award funds. CCPD did not have any written policies and procedures for grant administration, including those necessary to prevent and detect non-compliance with award requirements. We interviewed CCPD officials to document their grant administration methodology and found that the practices in place were not sufficient to ensure compliance with grant requirements. For example, CCPD did not have any written policies and procedures for grant administration, including policies and procedures necessary to prevent and detect non-compliance with award requirements.

As a result of the issues we identified, we recommend that the COPS Office require CCPD to establish a financial system that corrects internal control deficiencies and produces consistent, accurate, reliable, and verifiable reporting. We also recommend that the COPS Office ensure CCPD develops and implements written policies and procedures for grant administration, including accounting and recordkeeping, to ensure compliance with applicable laws, regulations, and award terms and conditions.

Single Audit

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 provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under 2 C.F.R. §200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), such entities that expend \$750,000 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.³

We reviewed the County of Camden, New Jersey, Single Audit Report for FY 2018 and FY 2019 to identify any control weaknesses and significant non-compliance issues related to federal awards. Based on our review, we did not find significant deficiencies or material weaknesses in the Single Audit Reports related to grant administration.

Grant Accounting and Recordkeeping

For the 2015 and 2016 grants, CCPD's approved budget included personnel and fringe benefits for the 30 total officers to be hired. For each of the two grants, the grant funds were to provide up to 75 percent of the approved entry level salary and fringe benefit costs for a newly hired or rehired full-time sworn career law enforcement officer, with a maximum annual federal share of \$125,000 per officer position over a 3-year period (36 months). According to grant requirements, CCPD was responsible for providing at least 25 percent of the remaining total project costs in local matching funds and intended to meet its match through salary and fringe benefit costs associated with the newly hired or rehired officers. Additionally, CCPD was required to maintain documentation establishing the source, amount, and timing of its local match funds

³ On December 26, 2014, the Uniform Guidance superseded OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organization. Under OMB Circular A-133, which affected all audits of fiscal years beginning before December 26, 2014, the audit threshold was \$500,000.

provided in support of the grant-funded program. Based on our review of Camden County payroll records, we determined that all officers hired through the grants were paid through Camden County's payroll system. Although Camden County maintained payroll records for all of the CCPD officers, we found that the records did not separately track expenditures related to grant-funded employees.

CCPD officials told us it did not rely on Camden County's payroll records to support costs charged to the grants, including its local match contributions. Instead, CCPD provided spreadsheets that served as subsidiary accounting records to track grant-related expenditures. To gain a better understanding of the relationship between CCPD's subsidiary accounting record and Camden County's accounting records, we interviewed grant officials. They explained that these spreadsheets were an internal document used to track the number of hours, salary and fringe benefits, and the federal and local shares of expenditures for each COPS-funded officer position. They also noted that these spreadsheets were used to prepare the adjusting journal entries on a quarterly basis. To verify that these records were complete and accurately reflected grant activities, we attempted to reconcile the subsidiary records with Camden County's official accounting records. We identified discrepancies between Camden County's account activity listing and CCPD's subsidiary accounting records, and informed CCPD about these issues and requested additional documentation. We continued to find discrepancies and provided CCPD additional time to provide a more accurate accounting. However, after numerous attempts to obtain the documentation, CCPD did not provide the information we requested. According to the spreadsheets, CCPD's local match for both grants totaled \$1,748,984. However, CCPD could not tie these contribution amounts, recorded on the spreadsheet, to supporting documentation. Instead, CCPD based these figures on the gross amounts paid to the officers funded by the grants over the award periods. As a result, we calculated the minimum required local match contribution of 25 percent of the total project costs to determine what amount CCPD had to establish for the purposes of the grant. This resulted in a calculated, total required local match of \$1,354,005 for both grants.

As a result of CCPD not separately tracking grant expenditures and not maintaining documentation to support the source, amount, and timing of local match funds, we were not able to readily identify grant expenditures or verify that CCPD met its local match requirements. Based on the lack of adequate accounting records to support grant-related personnel and fringe benefit and match expenditures, as shown in Table 3, we identified a total of \$4,062,015 in unsupported costs, representing the total drawdown amounts for both grants, as well as \$1,354,005 in unsupported local match costs for both grants as can be seen in Table 3, below.

Table 3

**Analysis of CCPD Grant Project Costs
April 2015 to May 2020**

Award Number	Award Amount	Drawdowns	Local Match Calculations	Total Calculated Project Costs
2015-UM-WX-0179	\$2,187,015	\$2,187,015	\$729,005	\$2,916,020
2016-UM-WX-0191	\$1,875,000	\$1,875,000	\$625,000	\$2,500,000
Totals	\$4,062,015	\$4,062,015	\$1,354,005	\$5,416,020

Source: CCPD and OIG Analysis

Excess Drawdowns

According to grant requirements, CHP recipients are awarded a maximum of 36 months of federal funding based on the COPS Office approved salary and fringe benefit costs. We determined that CCPD did not expend all of its award funds by the end of the 36-month award period. Based on our review, we determined that as of the date that all CHP funded positions reached the 36-month award period, CCPD had an unexpended balance of \$139,872 for Grant Number 2015-UM-WX-0179 and \$151,539 for Grant Number 2016-UM-WX-0191, totaling \$291,411 in unobligated award funds. However, CCPD had drawn down the entire award amounts for both grants. Moreover, CCPD's records show that CCPD continued to use the remaining award funds to pay for officer's salary and fringe benefits during the retention period, which is not a permissible use of award funds as the retention period is to be funded solely by local funding sources. COPS officials confirmed that the unobligated total of \$291,411 should have been returned to the DOJ. As a result, we questioned the remaining balance of \$291,411 as unallowable.

To address CCPD's accounting and recordkeeping deficiencies, we recommend that the COPS Office remedy the \$4,062,015 in unsupported questioned costs and \$291,411 in unallowable costs. We also recommend the COPS Office remedy \$1,354,005 in unsupported questioned costs, representing the unsupported required 25 percent local match costs for both grants. We further recommend that the COPS Office require CCPD to develop and implement policies and procedures to ensure accurate accounting of grant expenditures and local match, including payroll and fringe benefit expenditures, and ensure that records clearly demonstrate the local match contribution amount, source, and date.

Budget Management and Control

According to the CHP Owner's Manual and 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 with budgeted amounts for each award. Additionally, the grant recipient must initiate a Grant Adjustment Notice (GAN) for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount.

As discussed in the Financial Management section, we were not able to reconcile the underlying accounting system used to track grant-related activities with the information listed in the Camden County financial

management system. As a result, we were not able to compare the grant expenditures to the approved budgets to determine whether CCPD transferred funds among budget categories in excess of 10 percent.

We recommend that the COPS office ensure CCPD develops and implements written policies and procedures to ensure underlying records reconcile with the official accounting records to comply with budget management requirements.

Drawdowns

According to the CHP Owner's Manual and DOJ Grants Financial Guide, an adequate accounting system should be established to maintain documentation to support all receipts of federal funds. If, at the end of the grant award, recipients have drawn down funds in excess of federal expenditures, unused funds must be returned to the awarding agency.

As of August 2020, CCPD had drawn down a total of \$4,062,015 in grant funds. As described in the Financial Management section of this report, CCPD provided spreadsheets meant to support its grant activities but did not provide supporting payroll records. We reviewed the spreadsheets and we were not able to reconcile the information in the spreadsheets with information in the Camden County financial management system. As a result, the drawdowns did not match CCPD's electronic spreadsheets and CCPD could not demonstrate that it did not drawdown funds in excess of its immediate needs. Additionally, we could not assess whether drawdowns were based on immediate need because neither the federal share nor local match was adequately recorded.

We recommend that the COPS Office ensure CCPD develops and implements written policies and procedures for drawing down award funds based on actual payroll data from the Camden County financial management system and retains that documentation.

Federal Financial Reports

In order for the COPS Office to monitor the status of funds for a project, it requires grant recipients to submit quarterly Federal Financial Reports (FFRs) that specify grant and local match expenditures made during the quarterly period and the cumulative expenditures to date for a grant. Grantees are required to submit these reports no later than 30 days after the last day of each quarter. If the report is delinquent, a grantee will not be able to draw down funds until the FFR is submitted. We found that CCPD submitted inaccurate FFRs.

As discussed in the Financial Management section, CCPD told us it did not reconcile grant expenditures or local match expenditures with the Camden County financial management system and instead used an electronic spreadsheet to manage the grant. In addition, CCPD did not provide actual payroll documentation to support the amounts reported on FFRs submitted in support of the grant awards. As a result, we could not determine whether the submitted FFRs matched Camden County's financial management system's records for either of the grants. We found that CCPD submitted all 28 FFRs timely.

We recommend that the COPS Office ensure CCPD develops and implements written policies and procedures to ensure project costs, both federal share expenditures and local match expenditures, are adequately supported and reconciled with Camden County's financial management system.

Conclusion and Recommendations

As a result of our audit, we found that CCPD did not adhere to all of the grant requirements we tested and was unable to demonstrate adequate progress towards achieving the grants' stated goals and objectives. We identified significant issues regarding CCPD's administration of grant related activities. Specifically, CCPD did not maintain adequate documentation to support grant-related accounting records, did not adequately manage the financial activities of the grants, and did not have adequate policies and procedures related to grant administration. We therefore determined that we could not rely on the records CCPD provided during our audit, and we question the full amount of project costs the CCPD charged to the grants. This includes \$4,062,015 in unsupported costs for the federal share, as well as \$1,354,005 for the required local match. We also identified that \$291,411 in unsupported costs represented award funds that should have been deobligated and returned to DOJ. We provide 12 recommendations to CCPD to address these deficiencies.

We recommend that the COPS Office:

1. Ensure CCPD maintains adequate documentation that reflects the grant-funded officers' progress and achievements in enhancing CCPD's community policing efforts, particularly within the primary focus and problem area.
2. Ensure CCPD develops and implements policies and procedures to ensure accomplishments reported in its progress reports are adequately supported and accurately reflect grant activities during the reporting period.
3. Ensure CCPD develops and implements policies and procedures to ensure sworn officer positions awarded under the CHP award are retained with state or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position.
4. Require CCPD to establish a financial system that corrects internal control deficiencies and produces consistent, accurate, reliable, and verifiable reporting.
5. Ensure CCPD develops and implements written policies and procedures for grant administration, including accounting and recordkeeping, to ensure compliance with applicable laws, regulations, and award terms and conditions.
6. Remedy the \$4,062,015 in unsupported questioned costs associated with CCPD's inadequate accounting records.
7. Remedy \$291,411 in unallowable questioned costs associated with CCPD's excess drawdowns.
8. Remedy \$1,354,005 in questioned costs, representing unsupported required local match costs for both grants.

9. Require CCPD to develop and implement policies and procedures to ensure accurate accounting of grant expenditures and local match, including payroll and fringe benefit expenditures, and ensure that records clearly demonstrate the local match contribution amount, source, and date.
10. Ensure CCPD develops and implements written policies and procedures to ensure underlying records reconcile with the official accounting records to comply with budget management requirements.
11. Ensure CCPD develops and implements written policies and procedures for drawing down award funds based on actual payroll data from the Camden County financial management system and retains that documentation.
12. Ensure CCPD develops and implements written policies and procedures to ensure project costs, both federal share expenditures and local match expenditures, are adequately supported and reconciled with Camden County's financial management system.

APPENDIX 1: Objectives, Scope, and Methodology

Objectives

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the Camden County Police Department (CCPD) 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 Office of Community Oriented Policing Services (COPS Office) grants awarded to the CCPD under the COPS Office Hiring Program, specifically COPS Grants Numbers 2015-UM-WX-0179 and 2016-UM-WX-0191 in the amount of \$2,187,015 and \$1,875,000, respectively. As of August 2020, CCPD had drawn down all of the grant funds awarded totaling \$4,062,015. The COPS Office approved a grant extension for Grant Number 2015-UM-WX-0179 with a new project end date of April 20, 2020 which has been expended and closed out. Additionally, the COPS Office approved a grant extension for Grant Number 2016-UM-WX-0191 with a new project end date of June 30, 2021. Our audit concentrated on, but was not limited to September 1, 2015, the award date for Grant Number 2015-UM-WX-0179, through May 3, 2021 the last day of our audit work. As a result of the COVID-19 pandemic response, we performed our audit fieldwork exclusively in a remote manner.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of CCPD's activities related to the audited grants. We performed sample-based audit testing for grant expenditures including personnel, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The COPS Hiring Program Owner's Manual, the DOJ Grants Financial Guide, and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from the COPS Office, the COPS Office's NextGen System, as well as CCPD'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 CCPD to provide assurance on its internal control structure as a whole. CCPD management is responsible for the establishment and maintenance of internal controls in accordance with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. 2 C.F.R §200. Because we do not express an opinion on CCPD's internal control structure as a whole, we offer this statement solely for the information and use of the CCPD and COPS Office.⁴

We assessed the design, implementation, and operating effectiveness of these internal controls and identified deficiencies that we believe could affect the CCPD's ability to effectively operate, to correctly state financial and performance information, 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.

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:			
Excess Drawdowns	2015-UM/WX-0179	\$139,875	11
Excess Drawdowns	2016-UM-WX-0191	<u>\$151,539</u>	11
Unallowable Costs		\$291,411	
Unsupported Drawdowns	2015-UM/WX-0179	\$2,187,015	10
Unsupported Drawdowns	2016-UM-WX-0191	<u>\$1,875,000</u>	10
Unsupported Costs		\$4,062,015	
Unsupported Local Match	2015-UM/WX-0179	\$729,005	10
Unsupported Local Match	2016-UM-WX-0191	<u>\$625,000</u>	10
Unsupported Costs		\$1,354,005	
<i>Gross Questioned Costs⁵</i>		<i>\$5,416,020</i>	
Less Duplicate Questioned Costs ⁶		<u>\$291,411</u>	
Net Questioned Costs		\$5,124,609	
TOTAL DOLLAR-RELATED FINDINGS		<u>\$5,124,609</u>	

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.

⁶ Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amount, which includes excess drawdowns of \$291,411 that were both unallowable and unsupported.

APPENDIX 3: Camden County Police Department's Response to the Draft Audit Report

Louis Cappelli, Jr.
Freeholder Director

Gabriel Rodriguez #12
Chief of Police



"Service Before Self"

CAMDEN COUNTY
POLICE DEPARTMENT

1 Police Plaza
Camden, NJ 08103
(856) 757-7487
Chief@CamdenCountyPD.org

November 3, 2021

[REDACTED]
Assistant Regional Audit Manager
DOJ/Office of the Inspector General
701 Market Street, Suite 2300
Philadelphia, PA 19106

[REDACTED]
I am writing in response to the OIG audit for the COPS Grant numbers 2015-UM-WX-0179 and 2016-UM-WX-0191. In addition to the previously submitted correspondence, please refer below to the Camden County Police Department's responses to the twelve (12) point conclusion and recommendations that are stated in the Draft Audit Report submitted by the OIG.

1. **Statement:**

Ensure Camden County Police Department (CCPD) maintains adequate documentation that reflects the grant-funded officers' progress and achievements in enhancing CCPD's community policing efforts, particularly within the primary focus and problem area.

Response:

CCPD agrees with Statement 1. CCPD will develop and create policy and procedures to mark the achievements of the officers on Community Policing patrols detailing the policing duties.

2. **Statement:**

Ensure CCPD develops and implements policies and procedures to ensure accomplishments reported in its progress reports are adequately supported and accurately reflect grant activities during the reporting period.

Response:

CCPD agrees with Statement 2. CCPD is in the process of developing policies and procedures to ensure accomplishments reported in its progress reports are adequately supported and accurately reflect grant activities during the reporting period.

3. **Statement:**

Ensure CCPD develops and implements policies and procedures to ensure sworn officer positions awarded under the CHP award are retained with state or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position.

Response:

CCPD agrees with Statement 3. CCPD is working to develop policy and procedures to ensure sworn officer positions awarded under the CHP award are retained with state or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position.

4. **Statement:**
Require CCPD to establish a financial system that corrects internal control deficiencies and produces consistent, accurate, reliable, and verifiable reporting.

Response:

CCPD agrees with Statement 4. The CCPD will create a financial system that corrects internal control deficiencies and produces consistent, accurate, reliable, and verifiable reporting.

5. **Statement:**
Ensure CCPD develops and implements written policies and procedures for grant administration, including accounting and recordkeeping, to ensure compliance with applicable laws, regulations, and award terms and conditions.

Response:

CCPD agrees with Statement 5. CCPD will create and implement written policies and procedures for grant administration, including accounting and recordkeeping, to ensure compliance with applicable laws, regulations, and award terms and conditions.

6. **Statement:**
Remedy the \$4,062,015 in unsupported questioned costs associated with CCPD's inadequate accounting records.

Response:

CCPD agrees with Statement 6. CCPD will breakdown all payroll records for each 80 hour-pay period including salary and fringe, as well as what the individual fringe categories consists of for the \$4,062,015 in unsupported questioned costs.

7. **Statement:**
Remedy \$291,411 in questioned costs, representing unsupported required local match costs for both grants.

Response:

CCPD agrees with Statement 7. CCPD will breakdown all payroll records for each 80 hour-pay period including salary and fringe, as well as what the individual fringe categories consists of for the \$291,411 in questioned costs, representing unsupported required local match costs for both grants.

- Statement:**
Remedy \$1,354,005 in questioned costs, representing unsupported required local match costs for both grants.

Response:

CCPD agrees with Statement 8. CCPD will breakdown all payroll records for each 80 hour-pay period including salary and fringe, as well as what the individual fringe categories consists of for the \$1,354,005 in questioned costs, representing unsupported required local match costs for both grants.

8. **Statement:**

Require CCPD to develop and implement policies and procedures to ensure accurate accounting of grant expenditures and local match, including payroll and fringe benefit expenditures, and ensure that records clearly demonstrate the local match contribution amount, source, and date.

Response:

CCPD agrees with Statement 9. CCPD is creating and developing policies and procedures to ensure accurate accounting of grant expenditures and local match, including payroll and fringe benefit expenditures, and ensure that records clearly demonstrate the local match contribution amount, source, and date.

9. **Statement:**

Ensure CCPD develops and implements written policies and procedures to ensure underlying records reconcile with the official accounting records to comply with budget management requirements.

Response:

CCPD agrees with Statement 10. CCPD is creating and developing written policies and procedures to ensure underlying records reconcile with the official accounting records to comply with budget management requirements.

10. **Statement:**

Ensure CCPD develops and implements written policies and procedures for drawing down award funds based on actual payroll data from the Camden County financial management system and retains that documentation.

Response:

CCPD agrees with Statement 11. CCPD is creating written policies and procedures for drawing down award funds based on actual payroll data from the Camden County financial management system and retains that documentation.

11. **Statement:**

Ensure CCPD develops and implements written policies and procedures to ensure project costs, both federal share expenditures and local match expenditures, are adequately supported and reconciled with Camden County's financial management system.

Response:

CCPD agrees with Statement 12. CCPD is creating written policies and procedures to ensure project costs, both federal share expenditures and local match expenditures, are adequately supported and reconciled with Camden County's financial management system.


Gabriel Rodriguez
Chief of Police

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, N.E., Washington, DC 20530

COPS

MEMORANDUM

To: Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
U.S. Department of Justice, Office of the Inspector General

From: Funmi Okoli *Funmi Okoli*
Auditor

Date: October 6, 2021

Subject: Response to the Draft Audit Report for the Camden County Police Department

This memorandum is in response to your August 23, 2021 draft audit report on COPS Hiring Program Grants #2015UMWX0179 and #2016UMWX0191 awarded to the Camden County Police Department (“the CCPD”). For ease of review, the audit recommendations are stated in bold and underlined, followed by a response from COPS concerning the recommendation.

Recommendation 1 - Ensure CCPD maintains adequate documentation that reflects the grant-funded officers’ progress and achievements in enhancing CCPD’s community policing efforts, particularly within the primary focus and problem area.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to create policies that ensures adequate documentation of grant-funded officers’ community policing effectiveness and achievements.

Request

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

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

Recommendation 2 - Ensure CCPD develops and implements policies and procedures to ensure accomplishments reported in its progress reports are adequately supported and accurately reflect grant activities during the reporting period.

The COPS Office concurs with this recommendation.

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING
★

Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
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Planned Action

The COPS Office will work with the grantee to develop policies and procedures that ensures accomplishments reported in progress reports are supported and reflects grant activities.

Request

Based on this planned action, COPS requests resolution of Recommendation 2.

COPS consider Recommendation 2 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

Recommendation 3 - Ensure CCPD develops and implements policies and procedures to ensure sworn officer positions awarded under the CHP award are retained with state or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to develop policies and procedures that ensures sworn officer positions awarded are retained with state or local funds for 12 months following the 36 months of award funding period.

Request

Based on this planned action, COPS requests resolution of Recommendation 3.

COPS consider Recommendation 3 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

Recommendation 4 - Require CCPD to establish a financial system that corrects internal control deficiencies and produces consistent, accurate, reliable, and verifiable reporting.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to create policies that corrects internal control deficiencies and ensures accurate and reliable grant administration reporting.

Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
October 6, 2021
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Request

Based on this action, COPS requests resolution of Recommendation 4.

COPS consider Recommendation 4 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 5 - Ensure CCPD develops and implements written policies and procedures for grant administration, including accounting and recordkeeping, to ensure compliance with applicable laws, regulations, and award terms and conditions.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with grantee to develop written policies and procedures for grant administration, accounting, and recordkeeping.

Request

Based on this planned action, COPS requests resolution of Recommendation 5.

COPS consider Recommendation 5 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

Recommendation 6 - Remedy the \$4,062,015 in unsupported questioned costs associated with CCPD's inadequate accounting records.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with grantee to remedy the unsupported questioned costs associated with inadequate accounting records.

Request

Based on this planned action, COPS requests resolution of Recommendation 6.

COPS consider Recommendation 6 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
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Recommendation 7 - Remedy \$291,411 in unallowable questioned costs associated with CCPD's excess drawdowns.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with grantee to remedy the unallowable questioned costs associated with excess drawdowns.

Request

Based on this planned action, COPS requests resolution of Recommendation 7.

COPS consider Recommendation 7 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

Recommendation 8 - Remedy \$1,354,005 in questioned costs, representing unsupported required local match costs for both grants.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with grantee to remedy the questioned costs associated with unsupported local match costs.

Request

Based on this planned action, COPS requests resolution of Recommendation 8.

COPS consider Recommendation 8 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

Recommendation 9 - Require CCPD to develop and implement policies and procedures to ensure accurate accounting of grant expenditures and local match, including payroll and fringe benefit expenditures, and ensure that records clearly demonstrate the local match contribution amount, source, and date.

The COPS Office concurs with this recommendation.

Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
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Planned Action

The COPS Office will work with grantee to develop policies and procedures that ensures accurate accounting of grant expenditures and local match.

Request

Based on this planned action, COPS requests resolution of Recommendation 9.

COPS consider Recommendation 9 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

Recommendation 10 - Ensure CCPD develops and implements written policies and procedures to ensure underlying records reconcile with the official accounting records to comply with budget management requirements

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to develop written policies and procedures that ensures record reconciliation with the official accounting records.

Request

Based on this planned action, COPS requests resolution of Recommendation 10.

COPS consider Recommendation 10 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

Recommendation 11 - Ensure CCPD develops and implements written policies and procedures for drawing down award funds based on actual payroll data from the Camden County financial management system and retains that documentation.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to develop written policies and procedures for drawing down award funds and retaining documentation.

Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
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Request

Based on this planned action, COPS requests resolution of Recommendation 11.

COPS consider Recommendation 11 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

Recommendation 12 - Ensure CCPD develops and implements written policies and procedures to ensure project costs, both federal share expenditures and local match expenditures, are adequately supported and reconciled with Camden County's financial management system.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to develop written policies and procedures that ensures project costs are supported and reconciles with grantee's financial management system.

Request

Based on this planned action, COPS requests resolution of Recommendation 12.

COPS consider Recommendation 12 resolved, based on the planned action shown above. In addition, COPS request written acceptance of the determination from your office.

The COPS Office would like to thank you for the opportunity to review and respond to the draft audit report. If you have any questions, please contact me at 202-598-5994 or via e-mail: Funmi.Okoli@usdoj.gov.

cc: (provided electronically)

[REDACTED]
Assistant Regional Audit Manager
Philadelphia Regional Audit Office
Office of the Inspector General
[REDACTED]

Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
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U.S. Department of Justice, Office of the Inspector General
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[REDACTED]
Records Management Analyst
Camden County Police Department
[REDACTED]@camdencountypd.org

Ross Angilella
County Administrator
Camden County

Grant File: CHP #2015UMWX0179 & #2016UMWX0191

ORI: NJ100ZZ

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 Community Oriented Policing Services (COPS Office) and the Camden County Police Department (CCPD) for review and official comment. CCPD'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 report, the COPS Office concurred with our recommendations and, as a result, the status of the audit report is resolved. In its response, CCPD agreed with our recommendations. The following provides the OIG analysis of the summary of actions necessary to close the report.

Recommendations for the COPS Office:

- 1. Ensure CCPD maintains adequate documentation that reflects the grant-funded officers' progress and achievements in enhancing CCPD's community policing efforts, particularly within the primary focus and problem area.**

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to create policies that ensure adequate documentation of grant-funded officers' community policing progress and achievements.

CCPD agreed with the recommendation and stated in its response that it would develop and create policies and procedures to mark the achievements of officers on Community Policing patrols detailing the policing activities

This recommendation can be closed when we receive documentation demonstrating grant-funded officers' progress and achievements in enhancing CCPD's community policing efforts, particularly within the primary focus and problem area.

- 2. Ensure CCPD develops and implements policies and procedures to ensure accomplishments reported in its progress reports are adequately supported and accurately reflect grant activities during the reporting period.**

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to develop policies and procedures that ensure accomplishments reported in progress reports are supported and reflect grant activities.

CCPD agreed with the recommendation and stated in its response that it is in the process of developing policies and procedures to ensure accomplishments reported in progress reports are adequately supported and accurately reflect grant activities during the reporting period.

This recommendation can be closed when we receive documentation demonstrating that CCPD has developed and implemented written policies and procedures for ensuring accomplishments

reported in its progress reports are adequately supported and accurately reflect grant activities during the reporting period.

- 3. Ensure CCPD develops and implements policies and procedures to ensure sworn officer positions awarded under the CHP award are retained with state or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position.**

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to develop policies and procedures that ensure sworn officer positions awarded are retained with state or local funds for 12 months following the 36 months of the award-funded period.

CCPD agreed with the recommendation and stated in its response that it is working to develop policies and procedures to ensure officer positions under the CHP grant award are retained with state or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position.

This recommendation can be closed when we receive documentation demonstrating that CCPD has developed and implemented policies and procedures to ensure officer positions under the CHP grant award are retained with state or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position.

- 4. Require CCPD to establish a financial system that corrects internal control deficiencies and produces consistent, accurate, reliable, and verifiable reporting.**

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to create policies that correct internal control deficiencies and ensures accurate and reliable grant administration reporting.

CCPD agreed with the recommendation and stated in its response that it will create a financial system that corrects internal control deficiencies and produces consistent, accurate, and reliable reporting.

This recommendation can be closed when we receive documentation demonstrating that CCPD has established a financial system that corrects significant internal control deficiencies and produces consistent, accurate, reliable, and verifiable reporting.

- 5. Ensure CCPD develops and implements written policies and procedures for grant administration, including accounting and recordkeeping, to ensure compliance with applicable laws, regulations, and award terms and conditions.**

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to develop written policies and procedures for grant administration, accounting, and recordkeeping.

CCPD agreed with our recommendation and stated in its response that it will create and implement policies and procedures for grant administration, including accounting and recordkeeping, to ensure compliance with applicable laws, regulations, and award terms and conditions.

This recommendation can be closed when we receive documentation demonstrating that CCPD has developed and implemented written policies and procedures for grant administration, including accounting and recordkeeping, to ensure compliance with applicable laws, regulations, and award terms and conditions.

6. Remedy the \$4,062,015 in unsupported questioned costs associated with CCPD's inadequate accounting records.

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to remedy the unsupported questioned costs associated with inadequate accounting records.

CCPD agreed with our recommendation and stated in its response that it will breakdown all payroll records for each 80-hour pay period, including salary and fringe, as well what the individual fringe categories consists of for the \$4,062,015 in unsupported questioned costs.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office has remedied the \$4,062,015 in questioned costs associated with CCPD's grant expenditures and the Camden County financial management system.

7. Remedy \$291,411 in unallowable questioned costs associated with CCPD's excess drawdowns.

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to remedy the unallowable questioned costs associated with excess drawdowns.

CCPD agreed with our recommendation and stated in its response that it will breakdown all payroll records for each 80-hour pay period, including salary and fringe, as well what the individual fringe categories consists of for the \$291,411 in unsupported questioned costs, representing local match costs for both grants. CCPD's response did not address this recommendation, which is to remedy \$291,411 in unallowable costs associated with excess drawdowns.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office has remedied the questioned costs associated with CCPD's excess drawdowns.

- 8. Remedy \$1,354,005 in questioned costs, representing unsupported required local match costs for both grants.**

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to remedy the questioned costs associated with unsupported local match costs.

CCPD agreed with our recommendation and, in its response, stated that it will breakdown all payroll records for each 80-hour pay period, including salary and fringe, as well what the individual fringe categories consists of for the \$1,354,005 in questioned costs, unsupported local match costs for both grants.

This recommendation can be closed when we receive documentation demonstrating that CCPD appropriately identified its local match, documented the source of local match applied to the grant-funded program, and identified when local match contributions were made, or that the questioned costs were remedied in some other manner.

- 9. Require CCPD to develop and implement policies and procedures to ensure accurate accounting of grant expenditures and local match, including payroll and fringe benefit expenditures, and ensure that records clearly demonstrate the local match contribution amount, source, and date.**

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to develop policies and procedures that ensure accurate accounting of grant expenditures and local match.

CCPD agreed with our recommendation and, in its response, stated that it is creating and developing policies and procedures to ensure accurate accounting of grant expenditures and local match, including payroll and fringe benefit expenditures, and ensure that records clearly demonstrate the local match contribution amount, source, and date.

This recommendation can be closed when we receive documentation demonstrating that CCPD has developed and implemented written policies and procedures that ensures accurate accounting of grant expenditures and local match, including payroll and fringe benefit expenditures, as well as maintaining records that clearly demonstrate the local match contribution amount, source, and date.

- 10. Ensure CCPD develops and implements written policies and procedures to ensure underlying records reconcile with the official accounting records to comply with budget management requirements.**

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to develop written policies and procedures that ensures record reconciliation with the official accounting records.

CCPD agreed with our recommendation and, in its response, stated that it is creating policies and procedures to ensure underlying records reconcile with the official accounting records to comply with budget management requirements.

This recommendation can be closed when we receive documentation demonstrating that CCPD has developed and implemented written policies and procedures that ensure underlying records reconcile with the official accounting records in order to comply with budget management requirements.

11. Ensure CCPD develops and implements written policies and procedures for drawing down award funds based on actual payroll data from the Camden County financial management system and retains that documentation.

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to develop written policies and procedures for drawing down award funds and retaining documentation.

CCPD agreed with our recommendation and, in its response, stated that it is creating written policies and procedures for drawing down award funds based on actual payroll data from Camden County's financial management system and that appropriate documentation is retained.

This recommendation can be closed when we receive documentation demonstrating that CCPD has developed and implemented written policies and procedures for drawing down award funds based on actual payroll data from the Camden County financial management system and that documentation is retained.

12. Ensure CCPD develops and implements written policies and procedures to ensure project costs, both federal share expenditures and local match expenditures, are adequately supported and reconciled with Camden County's financial management system.

Resolved. The COPS Office concurred with our recommendation. In its response, the COPS Office stated it will work with CCPD to develop written policies and procedures that ensure project costs are supported and reconciles with grantee's financial management system.

CCPD agreed with our recommendation and, in its response, stated that it is creating written policies and procedures to ensure project costs, both federal share expenditures and local match expenditures, are adequately supported and reconciled with Camden County's financial management system.

This recommendation can be closed when we receive documentation demonstrating that CCPD has developed and implemented written policies and procedures to ensure project costs, both federal share expenditures and local match expenditures, are adequately supported and reconciled with Camden County's financial management system.