

EXECUTIVE SUMMARY

The Office of Inspector General conducted an audit of the NOPD's grant expenditures between January 1, 2011 and December 31, 2012. The objective was to test grant controls, test grant compliance, and search for waste or abuse. Five different grants were selected for testing.¹ The table below summarizes the award #, year tested and annual spending of the five grants tested.

Table 1: Grants Selected for Testing

Grant	Award #	Year Tested	Annual Spending
COPS Hiring Program	2011ULWX0017	2012	645,912
COPS Hiring Recovery Program	2009RJWX0048	2011	815,681
		2012	849,266
COPS Technology	2008CKWX0401	2012	229,325
Police Traffic Services - STEP	2011-30-70	2011	234,807
JAG Program	2009SBB93167	2012	358,326
Total			3,133,317

The NOPD under-billed the Police Traffic Services/ STEP overtime grant by \$59,325 in 2011.² This amount, if properly billed and collected, could have been applied to salaries for additional officers.

The NOPD did not take the necessary actions to monitor grant activity regarding overtime billings and computer purchases. Supervisors did not verify that tickets listed on grant Time Reporting Input Procedure (TRIP) sheets³ were issued or submitted to traffic court. Furthermore, serial numbers on computers purchased through grant funding were not matched to the grant documentation. The questioned costs noted in this report were not material to the grants tested; however, the findings highlight areas for improvement in overtime and asset documentation that could affect other NOPD grants currently and in the future.

Note: All responses from the NOPD in the body of this report are direct statements and have not been modified.

¹ The expenditures for the COPS Hiring Recovery Program were tested both years, 2011 and 2012.

² The NOPD had multiple overtime grants. The STEP grant was the only overtime grant tested.

³ See Glossary of Terms.