



**DATE:** November 2, 2017

**TO:** Wayne Scott, Chief of Police

**FROM:** Internal Audit Division

**SUBJECT:** 2014 Edward Byrne Memorial Justice Assistance Grant  
(No Response Required)

The Internal Audit Division has performed a review beginning on August 3, 2016 of the City of Greensboro Police Grant: 2014 Edward Byrne Memorial Justice Assistance Grant (JAG) totaling \$217,853. The Finance Accounting Units for this Grant was 220-3537-01 for the City of Greensboro in the amount of \$116,639; 220-3537-02 for the City of High Point in the amount of \$45,783; and 220-3537-03 for Guilford County Sherriff Department in the amount of \$55,431.

A budget ordinance was approved by the City Council to permit the expenditure of funds on June 17, 2014 by Ordinance Number 14-063 in the total amount of \$217,853. The Grantor of this Grant was the United States Department of Justice.

The JAG Program (CFDA #16.738) provides states and units of local governments with critical funding necessary to support a range of program areas including law enforcement, prosecution and court programs including indigent defense, prevention and education programs, corrections and community corrections, drug treatment and enforcement, crime victim and witness initiatives, and planning, evaluation, and technology improvement programs. The grant can be used to acquire additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice.

The grant is a disparate allocation between the Greensboro Police Department, High Point Police Department and Guilford County Sherriff's Department which requires an application process for the funder to approve the proposed use of funds. A disparate allocation occurs when a city or municipality is allocated more funds than the county, while the county bears more than 50 percent of the costs associated with prosecution or incarceration of the municipality's Part 1 violent crimes. Approval of the proposed funding and an Interlocal Agreement dated October 13, 2013 executed by the participating jurisdictions is required from all disparate applicants.

The budget included expenditures for:

**City of Greensboro's Police Department:**

Small Tools and Equipment (a/c # 5235) in the amount of \$16,965.00

Non-Capital Equipment Leases (a/c # 5250) in the amount of \$11,782.00

License Vehicles (a/c# 6051) in the amount of \$87,892.00

Total \$116,639.00



**City of High Point's Police Department:**

Contribution to Government Agencies (a/c # 5932) in the amount of \$45,783.00

**Guilford County's Sherriff Department:**

Contributions to Governmental Agencies (a/c # 5932) in the amount of \$55,431.00

These expenditures were funded by a Federal Grant (a/c # 7100) in the amount of \$217,853.00. The City of Greensboro served as the lead agency for the Fiscal Year 2014 JAG Grant for the Cities of High Point and Greensboro; and Guilford County.

This report includes the actual funds that were used for City of High Point as follows:

**City of High Point Police Department:** Total amount of \$45,782.77 was used for:

Account # 5932 Contribution to Government Agencies:

1-\$12,006.44 Cameras & Optical Compactor

1- 9,384.18 Alco-Sensors & Dell Computer

1- 24,392.15 18 Alco-Sensors & Infocus IN7021-LCDKit

\$ 45,782.77 Total

The Alco-Sensors & Dell Computer in the amount of \$9,384.18 were inspected on October 25, 2017. This equipment was found to be intact.

This report dated November 2, 2017 for the City of High Point completes the review of the JAG FY 2014 Grant. The review for Guilford County was on report dated June 5, 2017 and the review for the City of Greensboro was on report dated August 29, 2017.

We examined selected financial transactions and program documentation for the budgeted accounts for compliance with the Grant and for the City of High Point and for assurance that program goals were achieved. These expenses were maintained by the City of High Point Police Department through Fiscal Year Ending June 30, 2017. The City of High Point's portion for the 2014 JAG GRANT has used all of its budgeted allocation as of the date of this report. Based on our review, it appears that the actual funds spent in the amount of \$45,782.77 have been spent according to the terms of the Grant with no exceptions noted.

We would like to thank Ms. Courtney Hemphill, Grant Analyst and the Staff of the City of Greensboro Police Department for their courtesy and cooperation shown to us during this visit. If there are any questions or comments concerning the details of this visit, we can be reached at 373-2821.



Mickey Kerans  
Internal Auditor

Len Lucas  
Internal Audit Director

Cc: Chris Wilson, Assistant City Manager  
Joel Cranford, Deputy Chief of Police for Resource Management  
Courtney Hemphill, Grant Analyst of the Greensboro Police Department