

Internal Audit Division
Executive Department
City of Greensboro



June 30, 2011

TO: Ken Miller, Chief of Police
FROM: Internal Audit Division
SUBJECT: 2009-10 Violent Crimes Task Force Review

The Internal Audit Division has completed a review of the 2009-10 Violent Crimes Task Force. The Task Force funds are from the US Department of Justice (DOJ) Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). The funds can be used for ATF related travel expenses and reimbursement of overtime pay for ATF related cases.

The City received a total award of \$25,000 from the Department of Justice. As of the date of this review the Department has spent and been reimbursed \$22,391.55. The grant is complete and will be closed in the 2011-12 fiscal year.

The objectives of our review were to:

- Verify that there is a signed grant agreement in place with the Department of Justice Bureau of Alcohol, Tobacco, Firearms and Explosives and determine eligible expenses under the agreement. Verify that the ordinances and budget have been established for the grant.
- Verify that the expenditures were correctly documented and that they agree with the miscellaneous bills. Also, verify that the miscellaneous bills agree with the payments received from the Department of Justice.

Memorandum of Understanding

The Memorandum of Understanding between the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the Greensboro Police Department (GPD) was signed on November 10, 2009. The agreement requires two officers of the GPD to be assigned to the Task Force and hold the position for a minimum of two years. The officers are to be deputized and must abide by the ATF policies. The memorandum states that ATF agrees to pay for Task Force related travel expenses and that funds may be available for overtime. Currently, the officers assigned to the task force are Detective Jason Warren and Detective Michael Montalvo of Vice Narcotics. Also included with the memorandum of understanding was a lease agreement for a vehicle for Detective Michael Montalvo. Detective Montalvo currently is assigned a vehicle through ATF's lease arrangement with Enterprise; the lease is currently for sedans and pick-up trucks. The vehicles can be exchanged if the vehicle no longer serves an undercover purpose or is so familiar in that environment that potential suspects know that it is a law enforcement vehicle.

On January 5, 2010 a budget ordinance was passed for \$15,000 that ATF had given the Department for overtime costs. On September 7, 2010 an additional \$5,000 was added to the budget that the Department had been granted from ATF for overtime costs. The last budget ordinance was passed on October 19, 2010 for \$2,500 from ATF for a grand total of \$22,500.

Reimbursed Expenditures

We received the Task Force Officer Overtime Requests which include details of the hours submitted on the Local, County or State law Enforcement Reimbursement of Overtime Expenses for both Detective Warren and Detective Montalvo. The Overtime Requests were reviewed and documented on the Reimbursement forms by Lieutenant R.B. Culler, now Captain of the Criminal Investigations Division. The documentation appeared to be sufficient for the requirements of the Memorandum of Understanding. The Overtime Request forms matched the Reimbursement forms for a total billable amount of \$22,391.57 in overtime pay. The miscellaneous bills totaled \$22,391.55 for a difference of \$.02, due to rounding. According to the bank receipts, the Department of Justice paid \$22,391.55 for the expenses, matching the miscellaneous bills.

We would like to thank the Police Department for their assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at 373-2230.



Kimberly Strickland Franklin
Internal Auditor



Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager
Michael Speedling, Assistant City Manager for Human Resources & Public Safety
Chris Walker, Assistant Police Chief of Resource Management