



**DATE:** November 3, 2021

**TO:** Brian James, Chief of Police

**FROM:** Internal Audit Division

**SUBJECT:** GCC-CRI FY15-16 Grant  
(No Response Required)

The Internal Audit Division has performed a review beginning on September 9, 2021 of the City of Greensboro Police Department (GPD): Governor's Crime Commission-Child Response Initiative FY15-16 Grant. The Finance Accounting Unit for this Grant was 220-3567-01.

**APPROVAL OF THE CITY COUNCIL:**

An Ordinance was approved by the City Council on December 15, 2015 by Ordinance number 15-0150 approving amending State, Federal, and Other Grants Fund Budget for 2015-16 Governor's Crime Commission (GCC)-Child Response Initiative (CRI) Grant. The Budget Total for the Grant approved was for \$125,000.00

**PURPOSE:**

The GCC Victims' Services Committee awarded the GPD a Federal Grant in the amount of \$125,000.00 for the Greensboro CRI Program. The Federal Award requires a 20% Grantee match or \$25,000.00 ( $\$125,000.00 \times 20\%$ ). The Grantee or GPD actually budgeted to provide a \$24,169.00 match or 19.3352% ( $\$24,169.00/\$125,000.00$ ). In-kind contributions were in the amount of \$23,512.00 and State Drug Excise Tax were in the amount of \$657.00 for a total of \$24,169.00. Approval of the \$125,000.00 budget was requested and approved by the Greensboro City Council on December 15, 2015 in accordance with City fiscal procedures.

**BACKGROUND:**

The GCC oversees the administration of annual federal block grant programs benefiting North Carolina's criminal justice systems. The Commission designates specific committees to determine the most effective methods of equitably distributing these funds across the state. The mission of the Crime Victims' Service Committee is to advocate for victims by promoting the development of effective programs that improve the response of human service professionals and the criminal justice system to crime victims.

The CRI Grant focuses on providing specialized mental health advocacy services to improve response to children who witness or experience violence in order to minimize traumatic impact of violent crime among children. Primary activities include:

1. Direct, specialized mental health advocacy services for child victims;
2. Enhanced coordination of victim response across multiple victim-serving agencies;





**OBJECTIVES:**

**Objectives of our review were to:**

1. Obtain and review approval of City Resolutions and Ordinances.
2. Obtain and review budget and amendments.
3. Review and test a sample of expenditures paid to vendors in the total amount \$94,986.52 with expenses beginning on December 21, 2015 and ending on September 19, 2016; and verify that the expenditures have appropriate documentation and are within contractual guidelines.
4. Verify that required reports are complete, accurate and submitted to the applicable guidelines.
5. Prepare a Time Line of the Grant from the beginning to the end.
6. Summarize expended expenses of the Grant.
7. Inspect each capital equipment costing \$5,000.00 or more.

**ACCOMPLISHMENTS:**

What our review did:

We examined selected financial transactions and program documentation for the budgeted accounts for compliance with the Grant and for assurance that program goals were achieved. We examined \$24,290.00 or 25.57% of the total expenditures. These expenses were maintained by the GPD through Fiscal Year Ending June 30, 2020. There were no capital equipment purchased with the Grant Funds.

There were 4 requests for expense reimbursements from the GCC by the GPD in the amount of \$70,818.16 and all amounts were received on a timely basis. The State Drug Excise Tax amount of \$657.00 and the Local in Kind Services amount of \$23,511.36 were credited to the Grant making a total credit of \$94,986.52.

From October 1, 2015 to September 30, 2016 the Grant Funds were able to service 1,813 total clients of which 1,752 were new clients and 61 were previous clients.



Finance closed this Grant on May 29, 2020. Based on our review, it appears that the funds spent have been spent according to the terms of the Grant with no exceptions noted.

We would like to thank Mr. Stephen Morrison, Grant Analyst; Ms. Stephanie Moore, Fiscal Administrator and the Staff of the City of Greensboro's 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: Larry Davis, Assistant City Manager  
Trey Davis, Assistant City Manager  
Stephen Morrison, Grant Analyst of the Greensboro Police Department  
Stephanie Moore, Fiscal Administrator  
Marlene Druga, Director of Financial & Administrative Services