



DATE: June 5, 2023
TO: John Thompson, Chief of Police
FROM: Internal Audit Division
SUBJECT: Air Purifying Respirator FY21 Grant
(No Response Required)

The Internal Audit Division has performed a review beginning on May 8, 2023 of the Air Purifying Respirator FY21 Grant. The Finance Accounting Unit for this Greensboro Police Department (GPD) Grant was (1-220-35-3598012).

APPROVAL OF THE CITY COUNCIL:

An Ordinance was approved by the City Council on December 15, 2020 by Ordinance number 20-0833 approving amending State, Federal, and Other Grants Fund Budget in the amount of \$250,000.00 for the Greensboro Police Air Purifying Respirator FY21 Grant.

OVERVIEW:

The Grant will provide funding to provide new Air Purifying Respirator Mask (Gas Mask) to replace the present Gas Mask that the majority of officers had which were old and did not function in an optimal fashion. The Gas Masks are used when chemical agents, such as “tear gas” and other types of crowd control measures are utilized.

STATUTORY AUTHORITY:

The Grant’s Revenue provided by using Federal Forfeiture Funds. The U.S. Attorney General is authorized to use the Asset Forfeiture Fund to provide funds to pay any necessary expenses associated with forfeiture funds.

PERMISSIBLE USES OF FUNDS:

Funds awarded under the Federal Forfeiture Funds may be used to finance certain general investigative expenses, such as, Gas Masks.

BUDGET IMPACT:

The GPD has identified the Federal Forfeiture Funds for the equipment and there is no adverse budgetary impact. The Funds will be housed in account number 1-220-35-3598012.

RECOMMENDATION/ACTION REQUESTED:

It was recommended and requested that the City Council on December 15, 2020 adopt the budget ordinance establishing funding in the amount of \$250,000.00 from the Department Justice proceeds for use by the GPD.

BUDGET

The Air Purifying Respirator FY21 Grant Budget versus Actual is listed below:

Accounting Unit	Account	Description	Budget	Actual	Budget over/(Under) Actual
1- 35- 220 3598012	5235	Small Tools & Equip.	232,000.00	231,815.00	185.00
1- 35- 220 3598012	6059	Other Capital Equip.	18,000.00	18,000.00	0.00
Total Expenditures			<hr/> 250,000.00	249,815.00	185.00
1- 35- 220 3598012	7104	Federal Forfeiture	(250,000.00)	(250,000.00)	0.00
Total Revenue			<hr/> (250,090.00)	(250,000.00)	0.00
Net Cost			0.00	(185.00)	185.00

OJECTIVES OF OUR REVIEW:

1. Obtain and review approval of City Resolutions and Ordinances.
2. Obtain and review budget and amendments
3. Review and test sample of expenditures for 1-220-35-3598012 paid to vendors in the total amount of \$249,815.00 beginning on April 19, 2021 and ending on May 19, 2021. 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.

WHAT WE TESTED:

We examined selected financial transaction and program documentation for the GPD budgeted accounts for account 1-220-35-3598012.5235 Small Tools & Equipment for compliance with the Grant and assurance that program goals were achieved. We examined \$230,470.00 or 92.26% of the account the total expenditures of \$249,815.00. These expenses were maintained by the GPD. On May 24, 2023, we inspected capital assets (\$5,000 or more) for two (2) Respirator Fit Testing Systems with Bluetooth costing \$9,000.00 each which are retained in the Logistics Department located in the basement of the GPD.

In regard to Revenue, there was one (1) entry which we traced to the General Ledger for account 7104 Federal Grant in the total amount of \$250,000.00

The grant has not been closed by Finance as of the date of this report. Based on our review, it appears that the funds have been spent according to the terms of the Budget Ordinance and Grant Agreement 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 of the Greensboro Police Department
 Marlene Druga, Director of Financial & Administrative Services