



DATE: June 26, 2023
TO: John Thompson, Chief of Police
FROM: Internal Audit Division
SUBJECT: Railroad Trespassing FY20 Enforcement Contract
(No Response Required)

The Internal Audit Division has performed a review beginning on June 7, 2023 of the Railroad Trespassing FY20 Contract. The Finance Accounting Unit for this Greensboro Police Department (GPD) Grant was (1-220-35-3598006).

APPROVAL OF THE CITY COUNCIL:

An Ordinance was approved by the City Council on August 18, 2020 by Ordinance number 20-0550 approving amending State, Federal, and Other Grants Fund Budget in the amount of \$40,000.00 for the Railroad Trespassing FY20 Contract.

OVERVIEW:

The Project includes a comprehensive trespass prevention program along a three-mile railroad corridor in a densely-populated area with directed law enforcement patrols at identified railroad hot spots within Greensboro, NC.

DESCRIPTION OF WORK:

Through research conducted by the North Carolina State University Institute for Transportation Research and Education, they identified five major trespassing areas in the 3-mile targeted area in a densely-populated area in Greensboro, NC. The patrols will focus on educating the public on the dangers of railroad trespassing, collecting data on trespassers, as well as enforcing trespass laws. Since many of the known trespass areas are not accessible, the patrols will also utilize its all-terrain vehicles, which will benefit this program. The railroads operating in the project area include Norfolk Southern and Amtrak.

PURPOSE OF THIS TASK:

Describe the existing safety risk posed by rail trespassing in the City of Greensboro, NC by using data and/or supporting information.

PERMISSIBLE USES OF FUNDS:

Funds awarded under the Federal Funds may be used to finance certain investigative expenses, such as, officers' salaries.

BUDGET IMPACT:

The GPD has identified the Federal Funds for the subject Contract and there is no adverse budgetary impact. The Funds will be housed in account number 1-220-35-3598006-4221, 4510 and 4520.

RECOMMENDATION/ACTION REQUESTED:

It was recommended and requested that the City Council on August 18, 2020 adopt the budget ordinance establishing funding in the amount of \$40,000.00 from the Federal Railroad Administration proceeds for use by the GPD.

BUDGET

The Railroad Trespassing FY20 Enforcement Contract:

Accounting Unit	Account	Description	Budget	Actual	Budget over/(Under) Actual
		Premium Pay-Public Safety			
220	3598006	4221 Sworn FICA	37,472.00	35,525.59	1,946.41
220	3598006	4510 Contribution	580.00	505.34	74.66
220	3598006	4520 Retirement Contribution	1,948.00	3,969.07	(2,021.07)
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
		Total Expenditures	40,000.00	40,000.00	40,000.00
220	3598006	7100 Federal Grant	(40,000.00)	(40,000.00)	0.00
		Net Cost	0.00	0.00	0.00

OBJECTIVES 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 1-220-3598006 paid to vendors in the total amount of \$40,000.00 beginning November 30, 2020 and ending June 30, 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 Contract from the beginning to the end.
6. Summarize expended expenses of the Contract.

WHAT WE TESTED:

We examined selected financial transaction and program documentation for the GPD budgeted account # 1-220-35-3598006.4221, Premium Pay-Public Safety Sworn for compliance with the Grant

and assurance that program goals were achieved. We examined \$12,004.78 or 30.01% of the total expenditures of \$40,000.00. These expenses were maintained by the GPD. There were no capital expenditures made from the funds.

In regard to Revenue, there were three (3) receipts which we traced to the General Ledger for account 7100 Federal Grant in the total amount of \$40,000.00

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 Contract 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