



DATE: October 29, 2024
TO: Larry Davis, Assistant City Manager
FROM: Internal Audit Division
SUBJECT: Homeland Security Award Review Fiscal Year 2022
(No Response Required)

The Internal Audit Division has completed our review of the Homeland Security Award for fiscal year 2022 administered by the Greensboro Police Department. Attached you will find our review report; the departmental response and our replies to their responses. We feel that our concerns have been sufficiently addressed as we move forward. If you have any questions or need additional information, please let us know. Thanks.

Len Lucas
Internal Audit Director

cc: Trey Davis, City Manager
John Thompson, Chief of Police



DATE: October 24, 2024

TO: John Thompson, Chief of Police

FROM: Internal Audit Division

SUBJECT: HSGP FY 2022 Award Review
(Response Required by November 7, 2024)

The Internal Audit Division has conducted a review of the Homeland Security Grant Program (HSGP) FY 2022 award. This award provided \$86,000.00 of funding to the City of Greensboro Police Department. The award was comprised of two components. There was a \$36,000.00 award to provide funding for a portable barricade system and a \$50,000.00 award to provide funding for a X-ray system kit.

The objectives of our review were to:

- Obtain and review the agreement for guidelines and allowable expenditures.
- Review a sample of expenditures and verify that the expenditures have appropriate documentation and are within contractual guidelines.
- Verify amounts billed were calculated correctly and have been received.
- Verify that any required reports are complete, accurate and submitted by the applicable deadlines.

Agreement

We obtained the Grant documentation from Steve Morrison, Grants Administrator with the Greensboro Police Department. The grant agreement was provided by the US Department of Homeland Security (DHS) Homeland Security Grant Program (HSGP). The Greensboro Police Department was a subrecipient of this award, which was administered through the North Carolina Department of Public Safety Emergency Management.

The X-ray kit was noted as the Scan X Scout with Battery Golden XT 150. The equipment was to be used for hazardous devices response, investigation and mitigation by the Greensboro Police Department Bomb Team. It was noted that the equipment should use the latest digital x-ray technology producing high resolution images from 300 microns down to 50 microns using flexible x-ray image plates. The equipment was for the Hazardous Devices team, which responds to incidents of suspicious packages, unexploded military ordinance, stockpiles of precursor chemicals commonly used in homemade explosives and often assists with site security and screening during dignitary visits.

The barricade was described as the Barricade MVB3x, which is a lightweight, modular, portable vehicle barrier system. It was purchased as counter-terrorism/public safety equipment for the purposes of hardening up soft targets, mitigating vehicle ramming attacks, operating

check points and maintaining a robust, secure perimeter as well as traffic control for outdoor public events and local natural disasters. It was noted the equipment would be used at events such as the NCAA Basketball Tournament, North Carolina Folk Festival, North Carolina A&T Homecoming events, Greensboro Holiday Parade, Festival of Lights, ACC Basketball Tournament, PGA Wyndham Championship, protests and traffic control for street closures during natural disasters.

Memorandum of Agreement (MOA) #2240021 was between the North Carolina Department of Public Safety Emergency Management and the Greensboro Police Department. The MOA was for the portable barricade system. The award provided \$36,000.00 of funding and did not require a local match. The MOA stated GPD would provide quarterly progress reports by January 15th, April 15th, July 15th and October 15th for the duration of the award. The period of performance for this MOA was noted as September 1, 2022 to February 28, 2025.

MOA #2240020 was also between the North Carolina Department of Public Safety Emergency Management and the Greensboro Police Department. This MOA was for the X-ray system kit. The award provided \$50,000.00 of funding and did not require a local match. Other terms and conditions and the period of performance were the same as MOA #2240021, as described above.

Expenditures

Total expenditures on this award were \$86,000.00. We reviewed 100 % of the expenditures charged to this award.

Invoice 1696 from Advanced Security Technologies had \$36,000.00 charged to the award. This was for the modular vehicle barrier system. We agreed the total amount of \$41,106.22 to the purchase order and noted the supporting documentation appears adequate. Invoice 2199 from Scanna MSC, Inc. had \$50,000.00 charged to the award. This was for the Scan X Scout with battery accessory pack and other equipment. We agreed the total amount of \$50,438.03 to the purchase order and noted the supporting documentation appears adequate.

The supporting documentation for both reviewed items appears adequate and the expenditures appear to meet award guidelines.

Reimbursements

Total award revenue was \$86,000.00. This was comprised of a \$50,000.00 cash receipt that posted on July 3, 2024 and a \$36,000.00 cash receipt that also posted on July 3, 2024. We reviewed the cash receipt documentation for both receipts, comprised of the miscellaneous collections receipt and remittance advice from the State of North Carolina, Department of Public Safety. Supporting documentation appears proper.

We noted the amounts received match the amounts per the award agreement and represents 100% of expenditures charged to the award.

Amounts appear properly calculated and received, as noted above.

Reporting

The MOA noted that quarterly progress reports were required for this award. Attachment #2 to both MOA documents contained an example copy of the required report.

Finding:

The Department did not submit quarterly progress reports for this award. Department staff stated the quarterly reports were not required for this award. The Department was not able to provide written documentation of this change in the award requirements.

Recommendation:

In instances where award requirements are subsequently modified, the Department should request documentation in writing that clarifies any changes in the award requirements.

We would like to thank the staff of the Police Department for their assistance and cooperation during this review. Please provide a written response by November 7, 2024. If there are any questions concerning the details of this review, please call us at (336) 373-2230.



Garland Wells
Internal Auditor



Len Lucas
Internal Audit Director

cc: Trey Davis, City Manager
Larry Davis, Assistant City Manager

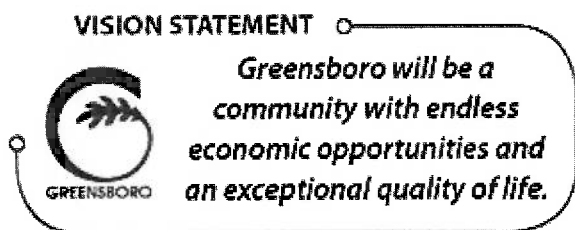
Wells, Garland

From: Thompson, John
Sent: Friday, October 25, 2024 7:50 AM
To: Wells, Garland
Cc: Davis, N.; Davis, Larry; Lucas, Len
Subject: RE: HSGP FY 2022 Award Review

Mr. Wells,

Thank you for the report. I concur with the findings and recommendations outlined in the report.

John W. Thompson, Chief of Police
Greensboro Police Department
100 Police Plaza
Greensboro, NC 27401
336-373-7543
"Partnering to make Greensboro safe for all people"



From: Wells, Garland <Garland.Wells@greensboro-nc.gov>
Sent: Thursday, October 24, 2024 5:23 PM
To: Thompson, John <John.Thompson@greensboro-nc.gov>
Cc: Davis, N. <Nathaniel.Davis@greensboro-nc.gov>; Davis, Larry <Larry.Davis@greensboro-nc.gov>; Lucas, Len <Len.Lucas@greensboro-nc.gov>
Subject: HSGP FY 2022 Award Review

Chief Thompson:
Attached, please find the review report for the Homeland Security Grant Program FY 2022 award. Please respond to the finding by November 7.

Please let me know if you have any questions.

Thank you.

Please note: Internal Audit's Review Report, along with all responses and replies, will be made available to the public on the City's external website. Contact Internal Audit if you have any further questions or concerns.

Garland Wells, Internal Auditor
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City of Greensboro
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VISION STATEMENT ○



*Greensboro will be a
community with endless
economic opportunities and
an exceptional quality of life.*



DATE: October 25, 2024
TO: John Thompson, Chief of Police
FROM: Internal Audit Division
SUBJECT: Reply to HSGP FY 2022 Award Review

The Internal Audit Division has received your response to the Homeland Security Program FY 2022 award review report. We find the response sufficient and no further action is required.

We would like to thank you and your staff for the assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at (336) 373-2230.

Garland Wells
Internal Auditor

Len Lucas
Internal Audit Director

cc: Trey Davis, City Manager
Larry Davis, Assistant City Manager