

Department of Police

Background

The Massachusetts State Police (Department) was created in 1865, making it the oldest statewide law enforcement agency in the nation. There are approximately 2,300 uniformed police and 320 civilian employees. The Department is comprised of four divisions, which provide a wide range of services to the citizens and law enforcement agencies of the Commonwealth.

During fiscal year 1998, the Department administered state-appropriated funds of \$208 million. In addition, about \$4.4 million was provided by the federal government on a reimbursement basis.

The federal funding to this Department is detailed in the accompanying Schedule of Expenditures of Federal Awards. The Department's major program was:

CFDA# Federal Program Description

16.710 Public Safety Partnership and Community Policing Grants

Findings on Compliance with Rules and Regulations

Finding Number 25: Time Charged to the Cops Program was Not Supported By Proper Documentation

The Department of Police (Department) did not maintain adequate documentation for time charged to the Public Safety Partnership and Community Policing Grants (COPS) Program resulting in \$1,773,866 of questioned salaries and associated costs. Also, \$1,486 in unallowable overtime costs were not transferred out of the grant by June 30, 1998.

The U.S. Department of Justice provided the Department with a COPS Ahead grant to hire 56 new police officers to allow other officers to work in community policing. The new officers were hired and are being paid out of the grant. Fifty-six (56) veteran officers who are being paid by a state appropriation have been assigned to the COPS program. Since a sample of 19 weekly attendance reports for those veteran officers did not indicate they were working on COPS Ahead, activity logs were reviewed. The logs, which were not consistent as to format, information or time period, did not clearly demonstrate the officers were working on the COPS Ahead grant or were working on the program the entire time and, therefore, federal funds were being supplanted by state funds.

Office of Management and Budget Circular (OMB) A-87, *Cost Principles for State, Local and*

Indian Tribal Governments Attachment B11. (h) requires that charges to a federal program be based on payrolls documented in accordance with the generally accepted practice of the governmental unit and be approved by a responsible official. Where employees are expected to work solely on one federal program, charges to that program will be supported by at least semi-annual certifications that the employee worked only on that program for the period covered by the certification. Certifications should be signed by the employee or a supervisory official having first-hand knowledge of the work performed by the employee. Where employees work on multiple programs or indirect activities, or on an indirect and a direct activity, a distribution of their salaries must be supported by personnel activity reports or equivalent documentation, which are signed by the employee. The Department was not aware of this requirement.

In addition, the COPS Ahead grant specifically prohibits overtime charges. Although the Department was aware of and tried to correct \$1,486 in overtime costs, it was unable to do so by June 30, 1998. As a result, \$1,775,352 (\$1,773,866 and \$1,486) in costs for the COPS Ahead grant, Number 95-CC-WX-0094, are questioned. (*Department of Justice – Public Safety Partnership and Community Policing Grants 16.710*)

Recommendation:

The Department should implement a time keeping system, which meets the requirements of OMB Circular A-87. One option is to redesign Department time sheets to allow employees to indicate what program or activity they are working on. For those employees who work solely on one program, a system of obtaining semi-annual certifications could be established. Regardless of the method chosen, should be consistent as to format, level of detail and time frame.

Department corrective action plan:

The Department will amend with time and attendance reporting procedures to satisfy the requirements of OMB Circular A-87. All officers assigned to COPS programs have been instructed to indicate this assignment on their weekly timesheets. These timesheets, State Police Form ADM-139, are filed weekly by every member of the Department of State Police. Officers complete these forms by entering their name, rank, social security number, shift differential and location. On September 30, 1998 the Division of Field Services ordered all COPS officers to enter the phrase "COPS Program" on the location line.

Implementation Date: Week ending October 10, 1998.

At the end of each quarter, the Division of Field Services will provide the Bureau of Finance with a listing of all COPS Program officers. This will allow for routine testing of payroll documents to insure that this order has been implemented and being followed on an on-going basis.

With regard to the overtime issue, the Department routinely removed occasional overtime

expenditures from the COPS grant. The \$1,486 of overtime expenditures cited in this finding were removed during the month of July 1998 and were not included in financial reports submitted to the Department of Justice.

Responsible individual: Michael Weeks, Director of Finance

Finding Number 26: Need to Identify CFDA Number for Federal Awards to Subrecipients

The Department of Police (Department) did not identify the *Catalog of Federal Domestic Assistance* (CFDA) number to subrecipients receiving federally-funded equipment provided under the Public Safety Partnership and Community Policing Grants (COPS) Program.

The Department awarded approximately \$67,000 in federally-funded equipment to 34 cities and towns. OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, requires pass-through entities to identify the amount of the award, the CFDA program title and number, and the name of the federal agency providing awards to subrecipients. The definition of an award includes property purchased with federal funds as well as grants. In addition, any notification of federal awards should identify the specific requirements imposed on them by federal laws and regulations.

The notice given to the cities and towns only indicated that it was for the Department's COPS-MORE II grant. The notification did not indicate the amount of the award, the CFDA program title and number, the name of the federal agency providing the award or the specific requirements imposed on subrecipients by federal laws and regulations. The Department was not aware, that in providing federally-funded property, governments might be considered subrecipients. (*Department of Justice-Public Safety Partnership and Community Policing Grants Program 16.710*)

Recommendation:

The Department should quantify all federal awards made to government and/or non-profit entities. When federal awards are provided, the Department should identify the amount of the award, the CFDA number and program title so that these entities can include them in determining whether they are required to obtain an audit under OMB Circular A-133. In addition, the Department should indicate the specific requirements imposed on them by federal laws and regulations.

Department corrective action plan:

While the Department did give notice to the cities and towns that the computer equipment provided to them was funded by the COPS MORE II Program, it has been determined that this

information was not as detailed as required under OMB Circular A-133. To rectify this, the Department is sending new letters and new receipts to the Chiefs of Police in the relevant cities and towns. Specifically, these documents reference the CFDA number and the program title and indicate the specific requirements imposed under federal law.

Implementation Date: Letters will be mailed to the Chiefs of Police by October 15, 1998. Any departments not returning these letters by November 30, 1998 will receive follow-up calls by the Department.

Responsible individual: Michael Weeks, Director of Finance

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