

# Memorandum



CITY OF DALLAS

DATE March 24, 2017

TO Honorable Members of the Public Safety Committee:  
Adam Medrano (Chair), B. Adam McGough (Vice Chair), Sandy Greyson, Tiffinni A. Young,  
Jennifer S. Gates, Philip T. Kingston

SUBJECT **Compliance and Monitoring Review – NIBIN Program**

The City of Dallas Police Department was awarded funding in the amount of \$80,000 from the Office of the Governor, Criminal Justice Division (CJD) for period of October 1, 2015 through September 30, 2016. These funds were used to maintain accreditation by the American National Standards Institute/American Society for Quality Accreditation Board (ANAB), and certifications for the operators/experts in the program through the Association of Firearm and Toolmark Examiners (AFTE)/National Integrated Ballistic Information Network (NIBIN).

Travel was required to obtain the training necessary to maintain these certifications. The Office of Compliance and Monitoring (OCM) found discrepancy of \$1,981.81 in travel expenses and determined the amount was incorrectly classified as In-State Travel and should be classified as Out-of-State Travel. A budget adjustment was made by City of Dallas and approved by the OCM to modify the budget to breakout the travel expenses into In-State and Out-of-State categories, thus allowing the expenses to be correctly stated in the grant's Financial Status Report.

The OCM has submitted a Final Audit Report, with the final determination that claimed unauthorized travel expenses have been resolved and no further action is required.

This memo serves to notify the Public Safety Committee of the Final Audit Report.

A handwritten signature of Eric D. Campbell.

For Eric D. Campbell  
Assistant City Manager

cc: Honorable Mayor and Members of the City Council  
T.C. Broadnax, City Manager  
Larry Casto, City Attorney  
Craig D. Kinton, City Auditor  
Rosa A. Rios, City Secretary  
Daniel F. Solis, Administrative Judge  
Kimberly Bizer Tolbert, Chief of Staff to the City Manager  
Theresa O'Donnell, Interim Chief of Economic Development & Neighborhood Services

Majed A. Al-Ghafry, Assistant City Manager  
Mark McDaniel, Assistant City Manager  
Jill A. Jordan, P.E., Assistant City Manager  
Joey Zapata, Assistant City Manager  
M. Elizabeth Reich, Chief Financial Officer  
Alan E. Sims, Interim Chief of Community Services  
Directors and Assistant Directors



## GOVERNOR GREG ABBOTT

March 21, 2017

Elizabeth Reich, Chief Financial Officer  
City of Dallas  
1500 Marilla  
Dallas, Texas 75201

Re: City of Dallas - NIBIN Program Emphasizing Violent Crimes, Grant Number 2408206

Dear Ms. Reich:

Please find enclosed a Final Report on the Office of Compliance and Monitoring's (OCM) reimbursement monitoring review of the grant referenced above. Your management responses and approved corrective action plans, submitted in response to the March 6, 2017 Preliminary Report, are included in the report.

A final determination has been made on the following finding:

- Claimed unauthorized travel expenses - **Resolved**

The finding listed above as 'Resolved' does not require further action.

Please contact Barbara Nowlan at (512) 463-8350 or me at (512) 936-0646 if you have any questions. I would like to thank you for your time and cooperation.

Sincerely,

A handwritten signature in black ink that reads "Brenda W. Foster".

Brenda W. Foster, Manager  
Financial Monitoring Unit  
Office of Compliance and Monitoring

cc: C. Gonzalez, City Manager, City of Dallas  
LaVerne Smith, DPD-Budget Manager, City of Dallas  
Joni Zacharisen, Interim Director, Office of Compliance and Monitoring, Office of the Governor  
Camille Cain, Director, Criminal Justice Division, Office of the Governor

Margie Fernandez-Prew, Program Manager, Criminal Justice Division, Office of the Governor

## **REIMBURSEMENT MONITORING REVIEW**

### **FINAL REPORT**

**March 21, 2017**

**Grantee:** City of Dallas  
1500 Marilla  
Dallas, Texas 75201

**Project Title:** City of Dallas - NIBIN Program Emphasizing Violent Crimes

**Grant Number:** 2408206

**Award Amount:** \$79,288.79

**Grant Period:** October 1, 2015 - September 30, 2016

**Period Reviewed:** July 1, 2016 - September 30, 2016

**Date of Review:** November 16, 2016

**Disallowed Costs:** \$ 0.00

**Disallowed Match:** \$ 0.00

**OCM Auditor:** Barbara Nowlan

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**Purpose & Authority:** The Office of Compliance and Monitoring of the Governor's Office is required by federal and state regulations to periodically conduct monitoring reviews of grantees. The grantee is the entity legally and financially responsible for the grant. A grantee may not delegate its legal or financial responsibility and must ensure that the project operates efficiently, effectively and in accordance with all applicable statutes, rules, regulations and guidelines.

The grant referenced above was reviewed for compliance with grant financial and administrative activities as required by federal, state and Office of the Governor regulations. The review included, on a test basis, analyses, compliance tests and a review of:

1. The adequacy of the accounting records and administration of grant funds;
2. The relationships of actual expenditures and match requirements compared to the approved budget;
3. The accuracy of financial information; reasonableness and authorization of costs for the efficient administration of the grant; and
4. Whether or not the organization has complied with laws and regulations applicable to the programs.

Our procedures were less in scope than an audit. With respect to the items tested, our findings are listed below.

# Dallas, City of

## City of Dallas - NIBIN Program Emphasizing Violent Crimes

### FINDING ONE

#### **Requirement**

##### *2 CFR §200.302 Financial management*

(b) The financial management system of each non-Federal entity must provide for the following (see also §§200.333 Retention requirements for records, 200.334 Requests for transfer of records, 200.335 Methods for collection, transmission and storage of information, 200.336 Access to records, and 200.337 Restrictions on public access to records):

- (5) Comparison of expenditures with budget amounts for each Federal award.

#### **Finding**

**For the period of July 1, 2016 to September 2016, the grantee claimed unauthorized travel expenses.** The grantee claimed \$1,981.81 of travel and training expenses under the budget line item for In-State Registration Fees, Training and/or Travel. These expenses were for travel costs incurred attending the Association of Firearm and Toolmark Examiners Education Conference in New Orleans, LA. The grant budget does not include a budget line item for out-of-state travel. **This has resulted in questioned cost of \$1,981.81.**

#### **Recommendation**

**The grantee should complete the following:**

1. Request and receive approval for a budget adjustment to add a budget line item for Out-of-State travel and move the expenses to this line item.

#### **Management Response and Corrective Action**

*The Preliminary Report on the Office of Compliance and Monitoring's (OCM) reimbursement monitoring review of our NIBIN Program Emphasizing Violent Crimes Grant #2408206, has been reviewed by the City of Dallas Police Department. We are in agreement with your finding on our travel expenses for this grant, in that a portion of the expenses belonged to out-of-state as opposed to in-state travel.*

*In response to your finding, the following is a brief explanation for the travel expense, along with the corrective action taken to be in compliance with the grant requirements:*

*The original travel budget for the NIBIN Program Emphasizing Violent Crimes Grant #2408206 was approved in the amount of \$5,000. The entire budget amount was appropriated under the In State line-item. During the course of the grant period, the Association of Firearm and Toolmark Examiners Education conference attended was out of the state (New Orleans, LA) and cost a total of \$1,981.81. However, there was not a separate Out-of-State line-item established with an*

## Dallas, City of

### **City of Dallas - NIBIN Program Emphasizing Violent Crimes**

*appropriation under the travel category. As a result, the expense for this conference was reflected as In-State travel. To correct this expense, a budget adjustment was requested on 3/15/17 by LaVerne Smith (Budget Manager) and Trina Deadmon (Sr. Budget Analyst) and certified by our organization's designated authorized official to add/increase an Out-of-State travel line-item by \$1,981.81, and reduce the In-State travel line-item by this same amount. This will allow for the travel expenses to be categorized in the appropriate line-item. The City of Dallas has been notified the budget adjustment was finalized by OOG on 3/16/17.*

#### **Final Determination**

The grantee requested and received approval for a budget adjustment to add a budget line item for Out-of-State travel. Travel expenses for In-State travel were moved to the new line item: Out-of-Travel Expenses. **This finding is resolved.**