



COUNTY OF ONONDAGA

Office of the County Comptroller

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Comptroller

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James V. Maturo
Deputy Comptroller

January 11, 2019

Onondaga County Legislature
Onondaga County Sheriff Gene Conway

**Re: Onondaga County Sheriff's Office
-Review of Grant Controls**

Dear Legislators and Sheriff Conway,

The attached audit represents the fifth report detailing our findings on Onondaga County Sheriff's Office Grant Controls. I am pleased to report through our collaborative efforts; new safeguards were implemented in the handling of this area.

Multiple areas were open to improvement. The Comptroller's Office pointed out areas where new practices could be implemented to establish a system of checks and balances in accordance with general practice standards. I am pleased to report every recommendation was either immediately implemented or the initial steps were taken to implement such recommendations.

I commend Sheriff Conway and his staff for a review of the Sheriff's Office and for also having the vision to implement such changes. In order to ensure ongoing compliance with the new practices, it is my recommendation these matters be again reviewed in eighteen to twenty-four months.

The final area of operations to be reviewed at a later date is the inventory procedures at the Armory-Heliport.

Should you have any questions or concerns, please do not hesitate in contacting this office directly.

Sincerely,

Matthew J. Beadnell

Matthew J. Beadnell
Comptroller



**Report on the
Onondaga County Sheriff's Office Grants**
By Onondaga County Comptroller Matthew J. Beadnell

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SECTION I

INTRODUCTION AND EXECUTIVE SUMMARY

Introduction

This engagement was a review of the Sheriff's Office Grants' internal controls, processes and procedures, including a comparison of their awarded budgets to recorded budgets in the PeopleSoft Accounting System ("PeopleSoft"), as well as, the close out process.

Grant funding allows the Sheriff's Office to ensure specific safety and educational needs of the office and community are met. Grants fund additional positions, overtime and backfill, training (including registration fees, per diem, and overtime costs to send deputies to training and the costs to cover their positions while in training (backfill)) and equipment. Federal and State governments, as well as, foundations (i.e. Target) fund the grants. Generally, most grants are expenditure driven and reimbursement is claimed quarterly. Other grants such as the Drug Enforcement Administration ("DEA") Cannabis Eradication Program and Justice Assistance Grant ("JAG") provide advanced funds. Requirements to modify budgets, if needed, are also specific to the grant agreements.

Executive Summary

The Sheriff's Office has not performed due diligence in maintaining their grants. Estimated or inappropriate budgets were recorded in PeopleSoft as compared to the provided grant agreements/award notifications/memo of understanding. Total incurred expenses were in excess of the grant awards. Not all of the incurred expenses were claimed for reimbursement. Fully expended and funded grants were not closed out in a timely manner.

The objectives of this audit were to:

- Review policies and procedures related to Grants.
- Provide the Sheriff's Office Management with information and recommendations related to Grants processes and procedures to improve internal controls, effectiveness and efficiency.

Over the course of the audit we found the following:

1. There is no Fiscal Section in the Sheriff's Office any longer, however, the Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046 references a Fiscal Section noted below:

Section IV. Duties and Responsibilities

A. The Fiscal Management Section Commander

- 1. The Fiscal Section Commander shall report directly to, and have responsibility and authority over the daily operation of the Fiscal Section as delegated by the Administrative Division Commander*

C. The Fiscal Section,

2. The Fiscal Section shall:

- d. Be responsible for the fiscal oversight of all grants and monetary awards.*

2. The Grants Management Procedures Manual dated August 2011 is outdated referencing a fiscal area in the Sheriff's Office, accounting software (FAMIS) and old procedures. We understand from the Grant Manager the manual is under review.

3. These operations include the following:

Sheriff's Office

- a. Completes grants applications and develops the budgets for the grants
- b. Tracks the grants on the Grant/Project List Report
- c. Approves the purchase per the budget
- d. Acquires quotes
- e. Generates, completes and approves Procurement Request Form
- f. Receives purchased item and enters it into PeopleSoft
- g. Receives and approves invoice
- h. Prepares claims for reimbursement
- i. Prepares Account Receivable Report (s)
- j. Prepares quarterly expense report
- k. Completes grants closeout process

Comptroller's Office-Accounting

- a. Set up the grant from the budget resolution received from Management & Budget
- b. Change budget amounts to match grant agreement upon Grant Manager request
- c. Budget checks expenditure
- d. Enters accounting information from Accounts Receivable Report (s) into PeopleSoft
- e. Completes a Cash Receipts Report (s) from the Balance and Transaction Report from the bank with wire transfer information
- f. Accounting information from the Cash Receipts Report (s) is entered into PeopleSoft
- g. Daily Cash Receipt Reports and bank summaries are saved in the community folder
- h. Monitors Account Receivable Report (s) not received on a normal ongoing basis (i.e. monthly, quarterly, annually)
- i. Monitors cash not received
- j. Closeout grants based on Grant Manager's request

Financial Operations

- a. Processes Procurement Request Form into PeopleSoft
 - b. Charges Purchase Order ("PO") for invoice and approves it in PeopleSoft for check payment
 - c. Reviews claims
 - d. Signs claims as authorization
 - e. Sends original signed claim documentation to the funding agency
 - f. Works with Sheriff's Office to closeout grants
4. There is no fiscal review to ensure the accuracy of the accounting activity.
 5. Incurred expenses were in excess of the grant awards.
 6. Claims for reimbursement are not submitted within grant specifications.
 7. The Sheriff's Office is not always forwarding copies of the fully executed contracts (by County Executive and Grant funding agency) to the Law Department.
 8. Grant budgets in PeopleSoft not matching the grant contract agreements/award notifications/memo of understanding.
 9. Expenditures posted to incorrect grants.
 10. Expenditures in excess of Budget Revenue.
 11. Grants are not closed out on a timely basis.

Our recommendations include:

12. The Onondaga County Sheriff's Office Fiscal Management Written Directive Number: SHR-046 should be revised to reflect current operating conditions.
13. Claims for reimbursement from the State or Federal Government should be prepared on a timely basis.
14. Grants should be closed out on a timely basis.
15. Regular fiscal review procedures should be implemented to ensure PeopleSoft budgets agree to grant contract agreements/award notifications/memo of understanding.
16. Due diligence by the Grant Manager, Sheriff's Office and Budget Analyst III-Financial Operations in reviewing the day to day accounting of grants.
17. The Department should send the Law Department copies of all executed contracts.

SECTION II

BACKGROUND

Background

This report is the fifth in a series we plan to issue on internal controls in the various areas of the Sheriff's Office.

The final area of operations to be reviewed at a later date is the inventory procedures at the Armory-Heliport.

Scope

The purpose of this report is to provide information and recommendations to the Sheriff's Office Management on internal controls, processes and procedures for Grants.

Our objectives were to:

- Review policies and procedures related to Grants.
- Provide the Sheriff's Office Management with information and recommendations related to Grants processes and procedures to improve internal controls, effectiveness and efficiency.

Methodology

In order to complete our objectives we:

- Reviewed relevant County and Sheriff's Office required policies and procedures to determine the expectations for grant practices.
- Interviewed Sheriff's Office Personnel Staff to determine specific practices.
- Analyzed and compared expected, required and best practices to current grant practices and developed draft recommendations.
- Reviewed actual vouchers for proper accounting in PeopleSoft.
- Reviewed grant balances in PeopleSoft for reasonableness as compared to grant agreements.
- Finalized recommendations and included them in this report.
- Discussed draft recommendations with Sheriff's Office Management for their input and practicality evaluation.

SECTION III

FINDINGS AND RECOMMENDATIONS

- A. We noted the Onondaga County Sheriff's Office Fiscal Management Written Directive SHR-046, Section IV, Duties and Responsibilities, A. The Fiscal Management Section Commander 1. and C. The Fiscal Section 2 d. needs to be updated to reflect current conditions with the creation of Financial Operations.

Recommendation

1. *We recommend Sheriff's Administration update the directive to define Sheriff's Office and Financial Operations duties and responsibilities.*

Onondaga County Sheriff's Office (OCSO) ACTION:

This written directive will be updated to reflect the current operation.

- B. As of 4/23/18, there were 105 active Sheriff's Grants in PeopleSoft of which 15 were reviewed in this audit. Of the 15, 8 grants' budgets recorded in PeopleSoft were over the funding amounts approved in the memo of understanding/grant agreements/award notifications therefore presenting an excess available budget balance and a potential to over spend their awarded amounts. The 8 grants are illustrated in the following chart:

Grant #	Budget per PeopleSoft	Funding per Grant Agreement	Budget over approved Funding
782171001	\$ 100,000.00	\$ 57,533.96	\$ 42,466.04
782189001	\$ 125,000.00	\$109,500.00	\$ 15,500.00
782192015	\$ 35,000.00	\$ 15,000.00	\$ 20,000.00
782196015	\$ 10,000.00	\$ 5,500.00	\$ 4,500.00
782202015	\$ 150,000.00	\$111,245.00	\$ 38,755.00
782204015	\$ 30,000.00	\$ 22,298.00	\$ 7,702.00
782207015	\$ 120,000.00	\$ 86,696.00	\$ 33,304.00
782210015	\$ 275,000.00	\$267,141.00	\$ 7,859.00
Totals	\$ 845,000.00	\$674,913.96	\$170,086.04

Although there are no written county procedures to adjust the budget to the actual grant award, it is the Comptroller's Office position as a best practice and matter of common sense to adjust grant budgets to the actual grant award.

Recommendation

2. *We recommend the budget reflect the actual grant award.*

OCSO COMMENT:

When the grant budget is set up in PeopleSoft, it is set up as an estimate based on what we may receive for that particular grant. Regardless of the budget amount, the balance is an accurate reflection of the money available to spend. There is no concern over having an excess available budget or overspending.

OCSO ACTION:

Although there is no requirement to then adjust the budgeted amount to the actual amount received, the Sheriff's Office will work with Financial Operations to make these adjustments.

DEPUTY COMPTROLLER /ACCOUNTING COMMENT:

OCSO Comment states that "There is no concern over having excess available budget or overspending." If a project has excess budgets that means there is excess spending authority. That should be a concern. By not reducing the budget to the actual grant amount you remove the safeguards in place within the PeopleSoft commitment control module that insures that Departments cannot over spend what is actually authorized by the grant agreement.

C. The chart illustrated below represents the 15 grants reviewed and presents their PeopleSoft balances as of 4/23/18:

Grant #	Budget	Expenses at 4/23/18	Encumbrances at 4/23/18	Recognized Revenue at 4/23/18	Difference of Recognized Revenue to Actual Expenses
782171001	\$100,000.00	\$ 57,533.96	\$ -	\$ 57,533.96	\$ -
782186001	\$ 78,732.88	\$ 78,732.88	\$ -	\$ 78,732.88	\$ -
782189001	\$125,000.00	\$ 99,513.21	\$ 107.58	\$ 99,413.22	\$ (99.99)
782192015	\$ 35,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -
782193001	\$ 15,000.00	\$ 14,994.26	\$ -	\$ 14,994.26	\$ -
782196015	\$ 10,000.00	\$ 6,666.48	\$ 1,109.94	\$ 5,430.00	\$ (1,236.48)
782199001	\$ 82,469.45	\$ 82,469.45	\$ -	\$ 82,469.45	\$ -
782202002	\$110,449.00	\$ -	\$ -	\$ -	\$ -
782202015	\$150,000.00	\$130,359.57	\$ -	\$109,489.41	\$ (20,870.16)
782203001	\$500,000.00	\$300,445.03	\$ -	\$300,445.03	\$ -
782204015	\$ 30,000.00	\$ 22,298.00	\$ -	\$ 22,298.00	\$ -
782205001	\$ 72,500.00	\$ 72,402.14	\$ -	\$ 72,402.14	\$ -
782207015	\$120,000.00	\$ 28,724.35	\$ -	\$ 11,626.34	\$ (17,098.01)
782208001	\$100,000.00	\$101,900.91	\$ -	\$100,000.00	\$ (1,900.91)
782210015	\$275,000.00	\$409,108.11	\$ -	\$265,106.64	\$ (144,001.47)
Source: PeopleSoft Accounting System at 4/23/18					

All 15 had various degrees of issues. The following is a summary of the issues with more detailed explanations after:

- Grant #782192015- The grant letter of agreement was signed by the Sheriff instead of the County Executive. A similar finding was noted in the 2011 Grants Audit.

OCSO ACTION:

This process has been updated and grants are now sent to the County Executive.

- Grant #782189001- Not all of the incurred expenses were claimed for reimbursement. Recognized revenue is in excess of the actual cash received. A Pre-encumbrance has remained since 2014.

OCSO ACTION:

The pre-encumbrance of \$107.58 will be cancelled and a request was sent to the Comptroller's Office to close this grant. Email dated 8/8/18 to the Chief Governmental Accountant.

- Grant #782196015- Incurred expenses were in excess of the grant award. Recognized revenue is short of the grant amount awarded therefore it appears not all of the expenses have been claimed for reimbursement. Pre-encumbrances have remained since 2016. Although the grant period was from 10/1/14-9/30/15, no 2014 or 2015 expenses were charged to the grant, only 2016 expenses which appear should have been charged to the 2016 Grant #782196016. This 2016 grant # currently has \$210 in incurred expense.

OCSO COMMENT:

This issue is a result of grant periods not running the calendar year. Grant 782196-015 is described in PeopleSoft as Child Passenger Safety 2015, but it relates to contract CPS-2016-Onondaga CO SO-00076-(034). This grant period is from October 2015 to September 2016. The grant that starts in October 2015 is actually the FY16 program. All expenses and vouchers were billed and credited to the correct contract number. Recognized revenue matches expenses vouchered. Grant 782196-016 is described in PeopleSoft as Child Passenger safety 2016, but relates to contract CPS-2017-OnondagaCo SO-0083-(34). All expenses and vouchers match the correct contract. To fix this problem, the new grant program descriptions in PeopleSoft do not contain years in the description.

OCSO ACTION:

This grant was included in the list to the Comptroller's Office to close. Email dated 8/8/18 to the Chief Governmental Accountant.

- Grant #782199001- We noted a negative \$1,200 available expense budget balance due to an encumbrance for PO#0000012749-annual PO for the period 1/1/14 through 12/31/14 for repair of radar units was still open and not invoiced. This was brought to the Grant Manager's attention during the audit and the PO has since been closed and entry reversed on the project.

OCSO ACTION:

This grant was included in the list to the Comptroller's Office to close. Email dated 8/8/18 to the Chief Governmental Accountant.

- Grant #7822070151- Incurred expenses of \$6,654.32 from February through April 2017 were not claimed for reimbursement on a timely basis and not for the entire amount. Only \$1,785.36 was claimed in November 2017. According to the contract, it appears submission should be quarterly.

OCSO COMMENT:

All expenditures are claimed on a timely basis, and the Sheriff's Office vouchers for grant projects on a quarterly basis. The \$4,868.96 of expenses were not approved by the granting agency, so they were removed from the project. The \$1,785.36 of equipment was received in April of 2017, installed, and placed in service late June early July 2018. These explosive storage boxes were vouchered after we made sure they fit in the Bomb Squad vehicles. These expenses were vouchered in the third quarter of 2017.

- Grant #782208001- Total incurred expenses of \$101,900.91 were in excess of the grant award of \$100,000 by \$1,900.91.

OCSO COMMENT:

SWAT members attended training and only part of the cost was reimbursed by the grant.

OCSO ACTION:

The expenditures (\$1,900.91) over the grant amount were moved out of the project. This grant was included in the list to the Comptroller's Office to close. Email dated 8/8/18 to the Chief Governmental Accountant.

- Grant #s 782189001, 782202001- Have the same description in PeopleSoft, "Traffic Safety 2013-2014", but the actual grant name for one is "2014 Highway Traffic Safety" and the other is "2015 Highway Traffic Safety."

OCSO COMMENT:

This issue is a result of grant periods not running the calendar year. Project 782189001 is described in PeopleSoft as Traffic Safety 2013-2014, but in fact the contract associated to the grant is FY2014. 782202001 is described in PeopleSoft as Traffic Safety 2013-2014, but in fact the contract associated is FY2015. The grants were mistitled in PeopleSoft by the Comptroller's Office. All grant expenditures were charged to the correct grant projects by the Sheriff's Office.

OCSO ACTION:

To fix this problem, the new grant program descriptions in PeopleSoft do not contain years in the description.

DEPUTY COMPTROLLER /ACCOUNTING COMMENT:

Other OCSO responses claim that grants and/or grant titles were set up in error by the Comptroller's Office. Grants, and titles of grants, are assigned by the Department of Management and Budget and sent to the Comptroller's Office as part of the budget load each year. If there were questions regarding associated grant years and the grant titles, those should have been addressed with DMB by the Sheriff's Department.

- Grant #782202002-Has had no postings of expenditures or revenues. This grant based on conversation with the Grant Manager appears to be erroneously recorded in PeopleSoft.

OCSO COMMENT:

This grant was set up by the Comptroller's Office in error. No expenses were charged to the project.

OCSO ACTION:

The grant was included in the list to the Comptroller's Office to close. Email dated 8/8/18 to the Chief Governmental Accountant.

- Grant #782202015-The description in PeopleSoft is "Highway Traffic Safety 2015," but the actual grant name is "2016 Highway Traffic Safety" per the grant award. It appears the grant is mistitled in PeopleSoft. Incurred expenses were in excess of the grant award. Recognized revenue is short of the grant awarded therefore it appears not all of the reimbursement was requested.

OCSO COMMENT:

Project 782202015 is described in PeopleSoft as 2015, but in fact the contract associated to the grant is 2016. The grant was mistitled in PeopleSoft by the Comptroller's Office. Some expenses from project 782202016 were charged to this grant.

OCSO ACTION:

The expenses are being moved to the correct project, and this grant was included in the list to the Comptroller's Office to close. Email dated 8/8/18 to the Chief Governmental Accountant.

- Grant #782210015-This grant should have had a budget of \$267,141 per the grant agreement, but was budgeted for \$275,000. In addition, the expenses charged were \$409,108.11. It appears some of the expenses could have been charged to Grant #782210016.

OCSO COMMENT:

When the grant budget is set up in PeopleSoft, it is set up as an estimate based on what we may receive for that particular grant. Therefore, this grant was set up for \$275,000 and we received \$267,141. This grant contract had a one year extension built in the original contract. Both project numbers were used during the project period. Expenditures from 782210015 and 781210016 will be combined, all expenses have been vouchered.

OCSO ACTION:

These projects were included in the list to the Comptroller's Office to close. Email dated 8/8/18 to the Chief Governmental Accountant.

- Grant #s 782171001, 782186001, 782192015, 782199001, 782204015- Need to be closed as their appropriations are fully expensed and all revenue has been collected.

OCSO ACTION:

This grant was included in the list to the Comptroller's Office to close. Email dated 8/8/18 to the Chief Governmental Accountant.

- Grant #s 782189001, 782193001, 782202015, 782205001, 782208001, 78221001- Should be reviewed by the Sheriff's Administration for close out purposes as no transactions have been made in several years.

OCSO ACTION:

These grants were included in the list to the Comptroller's Office to close. Email dated 8/8/18 to the Chief Governmental Accountant.

Recommendations

3. *We recommend grant contract agreements be executed by the County Executive to comply with the Onondaga County Charter § 2102. Approval of Contracts and Administrative Code Article III Executive Branch, § 3.02. County Executive; Powers and Duties, (k).*

OCSO ACTION:

This recommendation has been implemented. Grant contracts will be sent to the County Executive for signature.

- 4. We recommend the Grant Manager send the Law Department copies of all executed contracts.*

OCSO ACTION:

This recommendation has been implemented. The Sheriff's Office will work with the Law Department to ensure they have copies of all executed contracts.

- 5. We recommend the Grant Manager review grant information entered into PeopleSoft to ascertain propriety.*

OCSO ACTION:

This recommendation has been implemented.

- 6. We recommend the Budget Analyst III perform a fiscal review to ensure the accuracy of the accounting activity.*

OCSO ACTION:

The Sheriff's Office will work with Financial Operations regarding this recommendation.

- 7. We recommend claims for reimbursement are submitted timely as detailed in the grant award/agreement.*

OCSO ACTION:

The Sheriff's Office will ensure claims for reimbursement are submitted timely as dictated by each grant.

- 8. We recommend the Grant Manager and or Financial Operations ascertain any differences between the Accounts Receivable Report and Cash Report then follow standard operating procedures for adjusting purposes.*

OCSO ACTION:

This recommendation has been implemented. The Grant Manager will work with Financial Operations to ensure the Accounts Receivables match the Cash Report and will make adjustments as necessary.

9. *We recommend all grants which have had their expenditures fully reimbursed be reviewed for closeout purposes.*

OCSO ACTION:

The Grant Manager reviewed the grants that have been fully reimbursed and requested that they be closed.

10. *We recommend the Grant Manager and Financial Operations establish a routine to review and determine grants to be closed and notify the Comptroller's Office accordingly.*

OCSO ACTION:

This recommendation has been implemented and the Comptroller's Office has been notified of the current grants that can be closed.

D. Of the 105 active grants as of 4/23/18, we noted the following:

- 10 grants with zero available budgets
- 6 grants with available budgets under \$1.00
- 3 grants with available budgets under \$15.00
- 28 grants with more recognized revenue than actual expenses and for 1 of the 28 the revenue was posted to the wrong grant
- 21 grants with more actual expenses than recognized revenue

Recommendation

11. *We recommend the Grant Manager and Financial Operations review the grants on PeopleSoft to ascertain accounting accuracy and determine grants to be closed or receivables to be processed.*

OCSO ACTION:

This recommendation has been implemented. Grants that can be closed were listed in an email to the Comptroller's Office.

The following are additional details to the summary of the 15 grants reviewed:

Grant#782171001-JAG2012-Award#2012-DJ-BX-0624: Per the Memo of Understanding (MOU) between the County and the City of Syracuse, the total grant award was \$130,759 of which the City (fiscal agent for the grant award) would pay the County \$57,533.96 (its share) however the recorded budget on PeopleSoft was \$100,000.

The County received its share from the City in 2013 and fully exhausted these funds in 2014-2015. Since no other funding will be forthcoming, the budget should be adjusted to reflect actual then closed.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782186001-STOP DWI: Project #782186001 has been fully expensed and matching revenue collected. The budget should be realigned to actual then closed.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782189001-Traffic Safety 2013-2014, Federal Highway Safety Program HS1-2014-Onondaga Co SO-00041-(034): PeopleSoft notes a budget of \$125,000. The actual grant award approved by the State was \$109,500 for the contract period of 10/1/2013-9/30/2014.

Projects are funded for this fiscal period only on a reimbursement basis. PeopleSoft notes \$99,513.21 was expensed leaving \$9,986.79 of \$109,500 unused. Although PeopleSoft shows recognized revenue of \$99,413.22, actual cash received was \$99,368.22 or \$45.00 short. This shortage was due to the difference between AR38922 dated 7/29/14 for \$29,577.42 and Cash Report #145121 dated 9/22/14 for \$29,532.42. The Sheriff's Office would have received a copy of the Cash Report. They should have compared it to the Accounts Receivable Report and questioned why the amount was shorted. In addition to this shortage, \$99.99 in expense was not claimed for reimbursement for a total revenue shortage of \$144.99. There is also a pre-encumbrance of \$107.58 dated since 2014. These issues should be addressed before the grant is closed.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782192015-DEA-Cannabis Eradication Program 2015 Agreement Number 2015-104: We noted the Sheriff signed an agreement with the DEA of the United States Department of Justice instead of the County Executive. According to the Onondaga County Charter, § 2102. Approval of Contracts, "The county executive shall execute all contracts on behalf of the county, except as otherwise provided in the administrative code." According to the Onondaga County Administrative Code, Article III Executive Branch, § 3.02. County Executive; Powers and Duties, among the powers and duties of the County Executive shall be to: (k), "make, sign, and implement, except as may otherwise be provided in the Charter or this Code, all contracts on behalf of the County within authorized appropriations." A similar finding was noted in the 2011 Grants Audit.

The grant award was for \$15,000 for the period of 1/1/2015 to 12/31/15 however the recorded budget was \$35,000. The County received the money in advance in 2015. The Sheriff's Office has been awarded and spent the full amount of the grant therefore the budget should be adjusted to reflect actual and the grant closed.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782193001-Explosive Detect K9 Team 2012, Contract #T972129:

The grant contract amount was \$15,000 with an amendment time extension to 12/31/14. Since the time period ended 12/31/14 and PeopleSoft notes recognized revenue of \$14,994.26, expenses of \$14,994.26 and no transactions since 2014, the budget should be adjusted to reflect actual and the grant closed.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782196015-Child Passenger Safety (CPS) 2015, CPS-2015-Onondaga Co SO-

00011-(034): The Grants Manager provided Audit with a letter dated 9/25/2014 from the Chair and Commissioner of Motor Vehicles referencing this grant program and CFDA#~20.600-State and Community Highway Safety. This is part of a Highway Safety Cluster including CFDA#~20.613-Child Safety and Child Booster Seats Incentive Grants. According to the National Highway Traffic Safety Administration (NHTSA) Grant Funding Guidance §2011-Child Safety and Child Booster Seat Grants, "Grant funds are used only for child safety seat and child restraint programs. Although the letter states the Onondaga County's Sheriff's Office was awarded a \$5,500 grant for the period 10/1/14-9/30/15, the recorded budget was \$10,000. PeopleSoft shows expenses of \$6,666.48 which are \$1,166.48 more than the grant award and a pre-encumbrance balance of \$1,109.94 (\$509.97 and \$599.97, requisition ID #0000035155, transaction date June 2016). This was reviewed with the Grant Manager who stated the pre-encumbrance needs to be cancelled. As of 8/20/2018 this correction still needs to be made.

We also noted no 2014 and 2015 expenses were charged to the grant, only 2016 expenses which appears should have been charged to the 2016 grant #782196016-Child Passenger Safety 2016. Currently, grant #782196016 has only \$210 in expenses charged.

Recognized revenue in PeopleSoft for grant #782196015 is \$5,430 or \$70 short of the \$5,500 grant awarded therefore it appears not all reimbursement was requested. The total expense was \$6,666.48 as noted previously. The final reimbursement request was 10/31/16. If the remaining balance of \$70 can't be claimed, expenses need to be adjusted accordingly and the grant closed out.

From a review of grant #782196001-Child Passenger Safety, we noted expenses charged for various months in the years 2013, 2014 and 2015.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782199001-STOP DWI 2014: Recognized revenue and expenses are \$82,469.45 and we noted a zero revenue available budget balance. During the audit we also noted a negative \$1,200 available expense budget balance due to an encumbrance for PO#0000012749-annual PO for the period 1/1/14 through 12/31/14 for repair of radar units still open and not invoiced. This was brought to the Grant Manager's attention during the audit and the PO has since been closed and entry reversed on the project. The budget should be realigned to actual then closed.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782202002-Traffic Safety Program 2014: This grant on PeopleSoft shows a budget of \$110,449, but there are no expenses and recognized revenue. It appears this grant number should have been used for Onondaga County Traffic Safety Awareness Program Grant, NYS Contract #C002167, period 10/1/2014-9/30/2015 and funding of \$110,449. The Grant Manager informed us the Sheriff's Office uses Grant #782202001-Traffic Safety 2013-2014 and is not sure what #782202002 is. The budget amount however in PeopleSoft for #782202001 is \$122,917.98 not \$110,449.

It is also confusing as to why there are 2 grant numbers (#782189001 and #782202001) in PeopleSoft with the same description (Traffic Safety 2013-14), but different budget years of 2013 and 2014 respectively. Grant #s 782189001, 782202001 and 782202002 should be reviewed by the Grant Manager and Financial Operations and adjustments made where necessary.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782202015-Highway Traffic Safety 2015: Although the PeopleSoft description is "Highway Safety Traffic Safety 2015," the actual grant name is "2016 Highway Traffic Safety".

PeopleSoft notes a budget of \$150,000 however the actual grant award approved by the State was \$111,245 for the contract period of 10/1/2015-9/30/2016.

PeopleSoft shows expenses of \$130,359.57 which is \$19,114.57 over the grant award. Recognized revenue in PeopleSoft is \$109,489.41 or \$1,755.59 short of the grant awarded therefore it appears not all reimbursement was requested. The final reimbursement request was 11/8/16. There have been no transactions since 2016. If the remaining balance of \$1,755.59 can't be claimed, expenses need to be adjusted accordingly and the grant closed out.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782203001-Reimbursement Details OT 2014: Revenue on this grant is from State aid for Court Security and Drug Enforcement, and Other Public Safety Other Governments. County contracts are with the NYS Unified Court System for the Onondaga County Sheriff's Office to provide court security within the Fifth Judicial District of the New York State Unified Court System and with the Towns for enhanced police services. We noted no activity in this project since 2015 hence the grant should be reviewed for close out purposes.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782204015-State Criminal Alien Assistance Program ("SCAAP") 2015: We accessed the Bureau of Justice website and noted the 2015 SCAAP Award for the County of Onondaga was \$22,298 however the recorded budget was \$30,000.

PeopleSoft shows no transactions since 2015 with recognized revenue of \$22,298 and expenses of \$22,298. The budget should be adjusted to reflect actual and then the grant closed.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782205001-State Law Enforcement Terrorism Prevention Program (SLETPP) 2013: According to the amendment, the contract amount was for \$72,500, term 9/1/13-8/31/15. Since the contract ended 8/31/15 and PeopleSoft shows no transactions since 2015, with recognized revenue and expenses of \$72,402.14, the budget should be adjusted to reflect actual and the grant closed.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782207015-Bomb Squad Initiative 2015: The grant contract states the funding amount for the initial period of 9/1/15-8/31/18 was \$86,696 however the recorded budget was \$120,000.

This is a reimbursement-based contract. In PeopleSoft, we noted no expenses in 2015, expenses of \$300 for 2016, \$20,471.67 for 2017 (posting months of February, April, October, November and December) and \$7,952.68 for 2018, but the first claim was not made until November 2017, AR#41272 for \$1,785.36. The payment was received 12/21/17. The grant states "timely and properly completed New York State vouchers, with supporting documentation when required shall be submitted." The grant further indicates the expenditure report (Fiscal Cost Report) and the voucher submission should be quarterly.

OCSO ACTION:

THE FINAL VOUCHER WILL BE SUBMITTED AND THIS GRANT WILL BE CLOSED.

Grant #782208001-Tactical Team Capabilities 2013: The grant contract states the funding amount for the initial period of 1/7/14-11/30/15 is \$100,000. PeopleSoft has recognized revenue of \$100,000 however the grant has incurred expenses of \$101,900.91 which is in excess of the grant award by \$1,900.91. An expense of \$2,900, voucher #03063044 was paid 11/29/16. It is our understanding the \$2,900 was charged in error to the wrong grant. Since the contract ended 11/30/15 and there have been no more transactions since 2016 the grant should be closed.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT

Grant #782210015-Gun Involved Violence Elimination (GIVE) 2015: The grant contract states the funding amount for the initial period of 7/1/15-6/30/16 was \$267,141 however the recorded budget was \$275,000 or \$7,859 over the contract.

There is also a grant amendment which is a simplified renewal with a period of 7/1/15-6/30/17 and contract amount of \$534,282 (an increase of \$267,141). The budget for this

amendment appears to be in grant #782210016-GIVE in PeopleSoft. This budget amount is \$264,246 or \$2,895 short of the amendment funding of \$267,141.

To sum it up, the total award is \$534,282 for the two years however the total budget in PeopleSoft (combining grant #s 782210015 and 782210016) is \$539,246 or \$4,964 over the award. Expenses for the two grant numbers totals \$531,253.70 and recognized revenue is \$530,213.57 thus representing unclaimed expenses of \$1,040.13. Part of this shortage is due to the balance cancelled in the amount of \$1,034.36 on AR40467 (dated 6/7/16 for \$46,800.11) because only \$45,765.75 was received per Cash Report #163286 dated 7/15/16.

OCSO ACTION:

REQUESTED COMPTROLLER'S OFFICE CLOSE THIS GRANT