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Review  
of  
FY06/07 Enhanced Marine  
Law Enforcement Grant (EMLEG)

**Report of Audit 07/08-XX-05**

**February 8, 2008**



Office of Management and Budget

Internal Audit

**MEMORANDUM NO. 08-28**

**DATE:** February 8, 2008

**TO:** Chief of Police/Bruce Roberts  
Assistant to the City Manager/Mary Ann Slough

**SUBJECT:** *Review of FY06/07 Enhanced Marine Law Enforcement Grant (EMLEG)*

Enclosed is the “subject” Final Report of Audit.

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Allyson C. Love  
Director, Office of Management and Budget

Attachment - Final Report of Audit No. 07/08-XX-05

c: City Commission  
City Manager/George Gretsas  
Assistant City Manager/Kathleen Gunn  
Assistant City Manager/David Hebert  
Assistant City Manager/Stephen Scott  
Director of Finance/Ray Mannion

ACL/am

## **REPORT OF AUDIT NO. 07/08-XX-05**

**DATE:** January 15, 2008

**TO:** Chief of Police/Bruce Roberts  
Assistant to the City Manager/Mary Ann Slough

**FROM:** Assistant Internal Audit Director/Renee C. Foley/5851  
Financial Management Analyst/Valerie Florestal

**SUBJECT:** *Review of FY06/07 Enhanced Marine Law Enforcement Grant (EMLEG)*

### **BACKGROUND**

The City of Fort Lauderdale (City) Police Department applied to the Broward County Marine Advisory Committee for funding from the Enhanced Marine Law Enforcement Grant Program (EMLEG). The City was awarded \$130,832 for FY06/07. The purpose of the EMLEG program is to provide ways and means of improving boating safety in Broward County by enhancing or supplementing marine law enforcement activities and improving boating safety education. The Police Department is responsible for fulfilling the operational requirements of the grant agreement. The Grants Office is responsible for the administration and monitoring of the City's compliance with the requirements of the terms and conditions in the grant agreement.

### **SCOPE**

As part of the grant agreement between the City and Broward County, the City's Internal Audit Division is required to determine whether the revenues and amounts received from Broward County were expended in accordance with the agreements and to determine compliance with the various requirements. To this end, we provided the County with a special report together with financial statement for the EMLEG program. As part of the grant review, our overall objective was to evaluate the effectiveness and adequacy of the City's internal control systems and procedures used for the program. We discussed policy and procedures, processes and reviewed documentation for the period of October 1, 2006 through September 30, 2007. Judgmental sampling methods were used in reviewing documents. The review was performed in accordance with generally accepted government auditing standards and included such tests of internal controls considered necessary, during the period November through December 2007.

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**OVERALL EVALUATION**

Management can improve their effectiveness over the administration and monitoring of grant agreement compliance. The City did not expend 75% of the funds allocated within the grant period as required. Thus, the City could be in jeopardy of possibly not receiving future funding. Internal controls were not adequate to verify patrol hours worked were in compliance with grant requirements and City policy since officers worked 1) on excluded dates according to the grant agreement; 2) Daytime Patrol hours during Nighttime service hours and on weekdays; 3) in excess of the 8 hours patrolling allowed per day/zone; 4) Aggressive Nighttime Patrol hours prior to 5:00 pm; 5) in excess of the daily 16 hour limit; and 6) EMLEG and non-grant hours on the same date/time. Officer Daily Patrol Reports were not always signed by a supervisor. The 1<sup>st</sup> Quarter Progress Report was not submitted to Broward County and none of the quarterly reports submitted contained a signed certification.

**FINDING 1**

***The City did not expend at least 75% of the funds allocated to the Project; thus, may not be eligible to receive funds in the following fiscal year.***

*Grant Agreement, Amendment Exhibit "A" states, the City will provide the following:*

<i>Daytime Patrol in Zones IV, V, VI, VI-A (2,202 hours @ \$37 per hour)</i>	<i>\$ 81,474</i>
<i>Aggressive Patrol in Zones IV, V, VI, VI-A (1,334 hours @ \$37 per hour)</i>	<i><u>49,358</u></i>
<i>Total Costs</i>	<i>\$130,832</i>

*Grant Agreement, Article 5, Section 5.6 states, "GRANTEE agrees to expend the funds allocated to the Project(s) by September 30, 2007. If GRANTEE fails to expend at least seventy-five percent (75%) of the funds allocated to the Project(s) by September 30, 2007, GRANTEE may not be eligible to receive funds in the following fiscal year...."*

Our review revealed the City utilized \$96,005.75<sup>1</sup> (73%) of \$130,832 grant funds; thus, expended less than the 75% required. Utilization included \$5,087.50 (137.5 hours) under consideration for payment by the Broward County Associate Planner; however, these were aggressive hours that had exceeded the contract amount.

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<sup>1</sup> The City expended \$96,024.25; however, \$18.50 (0.50 hour) was denied in the 4<sup>th</sup> quarter by the County.

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Management has not fully explored other means of publicizing the availability of grant detail hours and the need to satisfy at least minimum utilization requirements to other personnel (e.g., officers/PSAs throughout the department), who could fulfill the boating safety education component.

Proper planning and administration of public funds require management to ensure sufficient resources are available to fulfill project commitments; otherwise, shortfalls will result and may jeopardize funding in the future.

### **RECOMMENDATIONS AND MANAGEMENT COMMENTS**

The *Police Captain* should:

***Recommendation 1.*** *Review the Grant Application for project elements to verify the Marine Unit Division has the manpower to fulfill future grant fund requests and require the Marine Unit Police Sergeant to carefully monitor scheduling of officers' hours to work EMLEG in order to fully utilize grant funds. Furthermore, officers/PSAs, who are not boat certified, should be considered to work the EMLEG program by conducting boat safety education (e.g., conducting safety inspections, distributing boating safety booklets, etc.) as a means to increase utilization.*

***Management Comment.*** *Management concurred with the finding and recommendation and stated:* "The application shall be reviewed and staffing shall be considered when requesting future grant requests. The Police Captain and Marine Sergeant shall meet bi-weekly to monitor the hours worked and compliance with the grant requirements. Officers/PSAs will be considered to participate in the grant to increase utilization. This will be done via open posting of availability in the Police Department. Marine Sergeant will meet with the Grants Manager monthly to review the utilization of the grant to achieve maximum use of grant hours/dollars, and to comply with stipulated daytime/aggressive patrol hours. The Grant Manager would then submit the figures to the Grants Office." **Estimated completion date February 29, 2008.**

The *Assistant to the City Manager* should require the:

***Recommendation 2.*** *Grants Manager to track and monitor units/dollars and advise the Marine Unit Police Sergeant throughout the grant period of the status*

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*of utilization in order to maximize the use of grant hours/dollars and not exceed stipulated daytime/aggressive patrol hours.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* “Over the past years the EMLEG has not included the specific patrol times that could be paid for through the grant. The Assistant to the City Manager reviewed the 2007/08 EMLEG grant and coordinated with the Police Department Marine Unit and Broward County, grantor, to establish a foundation for compliance as an addendum to the grant which clearly documents the patrol times, hours and days that can be paid for through the grant. In addition, the Grants Office has included as a part of the addendum document written verification from the County of the approved total number of Aggressive and Daytime patrol hours/times by Zone so that a running balance of patrol hours/funds by zone can be provided to the Police Department on a monthly basis as a part of a grant recap report. The recap provides the Police Department and the Grants Office staff with a balance sheet by zone of the remaining funds and remaining patrol hours by zone in each category. This provides for tracking and monitoring of units/dollars/grant utilization by zone and hours throughout the term of the grant. The monthly recap assures utilization monitoring and substantive data for needed grant amendments to improve utilization. The Internal Audit Division has been provided this documentation by the Grants Office. The Grants Office in cooperation with the Police Department Marine Unit is also preparing a request to Broward County for a \$5.00 per hour increase for each hour of patrol. The rate incentive if approved should assist the Police Department with increased staff participation/ utilization of grant funds.” **This item is closed.**

### **FINDING 2**

*Internal controls were not adequate to verify patrol hours worked were in compliance with grant requirements and City policy.*

Our review of payments to Patrol Officers/PSAs for patrol hours worked during FY06/07 revealed the following conditions found.

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Condition Found/Criteria		Amount
8	Daytime Patrol hours were worked on an "Excluded Date"	\$ 264.00
32	Daytime Patrol hours were worked during Nighttime Service hours	1,056.00
29	Daytime Patrol hours were worked during Nighttime Service hrs & on a weekday opposed to a weekend	957.00
51	Daytime Patrol hours were worked on a weekday opposed to a weekend	1,683.00
	<i>Grant Agreement, Exhibit "A"(Amended 6/4/07) states, "Provide 630 hours of Daytime Marine Patrol coverage for Zone VI...for eight hours per day on every Saturday and Sunday ...Excluded are: ...and May 5 &amp; 6 (Air and Sea Show)."</i>	
5	Hours exceeded the daily 8 hour limit per day/per zone <i>Grant Agreement, Article 4, Compensation 4.1 states, "...At no time, regardless of the number of officers needed per boat, will COUNTY pay more than eight (8) hours of patrolling time per day to GRANTEE unless by express written agreement approved by Contract Administrator."</i> <i>According to e-mail dated 11/21/06 from Broward County Contract Administrator to Marine Unit Police Sergeant, "...The points listed below accurately represent our discussion last week, and are permitted under EMLEG rules... Two EMLEG funded Officers may both work in the same zone during Patrol hours under the following conditions" One Officer is operating a vessel within the zone; the second Officer is conducting static enforcement (boater education, safety inspections, etc. at a boat ramp/similar location). Not exceeding the 8 hours per zone/per day."</i>	165.00
3.5	Aggressive Nighttime Patrol hours commenced prior to 5:00 p.m. <i>According to e-mail dated 11/21/06 from Broward County Contract Administrator to Marine Unit Police Sergeant, "...The points listed below accurately represent our discussion last week, and are permitted under EMLEG rules.... Nighttime Aggressive Patrols may begin at 5:00 pm...."</i>	115.50
12	Officer Daily Patrol Reports were not signed by a supervisor <i>According to A. Process for Patrol Officers Volunteering to Work EMLEG to Submittal of Quarterly Reports to the County, iii. States, "The hours are worked by the Officer for that shift, who documents these hours on the Officer Daily Patrol Report, which gets submitted for signature approval by the Supervisor and is submitted to the Grants Office. These Daily reports are stored electronically by Marine Unit Service Aide."</i>	N/A
5	Hours exceeded the daily 16 hour limit (grant and non-grant hours) <i>Police Policy 104.1 Details and Off-Duty Employment, Section E.2 Limitations states, "Employees shall be limited to a total of 16 hours of combined on-duty and off-duty employment per day...unless approved in advance by the Bureau Assistant Chief."</i>	
11	Grant/non-grant hours were worked during the same date/time	

Total \$ 4,240.50

No adequate system has been developed to perform a thorough review of the daily/weekly time reports. Furthermore, areas of responsibility for the administration/monitoring of the grant are not clearly defined between the Grants Office and the Marine Unit.

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Performance of a through verification of patrol hour compliance with grant and City requirements and proper approvals prior to submission for payment will minimize noncompliance.

### RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Police Captain* should require the *Marine Unit Sergeant* to:

**Recommendation 3.** *Establish procedures to ensure that compliance with the grant agreement is met for allowable dates, hours and times.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* “The Marine Sergeant shall establish and post a schedule for allowable dates, hours and times that directs those dates, hours and times are to be complied with. As noted above to Recommendation 1, The Captain and Marine Sergeant shall review this when they meet bi-weekly and regarding compliance with the grant provisions.” **Estimated completion date February 29, 2008.**

**Recommendation 4.** *Conduct a review of Officer Daily Patrol Reports to ascertain all required verifications of compliance with EMLEG requirements for daytime and aggressive patrol hours have been performed; authorizations/dates are evidenced and legible prior to submission to the Grants Office. Furthermore, review service hours worked do not exceed 16 hour daily limit for combined on-duty and off-duty employment unless approved in advance by the Bureau Assistant Chief to ensure compliance with Police Policy 104.1, Section E.2.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* “Management will provide to the Grants Office legible documents (including daily patrol reports) for their verification of compliance with the grant. Any service hours worked (combined on-duty/off-duty) shall not exceed 16 hours without the advanced approval by the Bureau Assistant Chief as specified in Police Policy 104.1, section E.2.” **Estimated completion date February 29, 2008.**

The *Assistant to the City Manager* should:

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**Recommendation 5.** *Establish written policies and procedures for the administration/monitoring of the EMLEG Grant to assist in defining areas of responsibility; thereby, improving overall management oversight of the usage of grant funds and distribute to Grants Office for implementation and Marine Unit staff for informational purposes.*

**Management Comment.** *Management concurred with the finding and recommendation and stated:* “The existing written policies and procedures for EMLEG must be updated. This will be done by the Grants Manager in coordination with the Police Department Marine Unit to clearly define staff roles and responsibilities for compliance and utilization. Upon finalization, a copy will be forwarded to Internal Audit Division for inclusion in the grant file.” **Estimated completion date February 29, 2008.**

### **FINDING 3**

***The City did not submit a Progress Report to Broward County for the 1<sup>st</sup> Quarter.***

*Grant Agreement, Article 5 Method of Billing and Payment, Section 5.1.4 states, “In addition, GRANTEE shall provide COUNTY with quarterly progress reports, on forms approved by the Contract Administrator or his/her designee.”*

Our review of Quarterly Progress Reports for FY06/07 revealed a report was not submitted to the County for the 1<sup>st</sup> quarter.<sup>2</sup> Furthermore, quarterly reports submitted were unsigned.

No system was in place to ensure a progress report was prepared, signed and submitted for each quarter.

Signed quarterly progress reports submitted in a timely manner will satisfy compliance with the grant agreement requirement.

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<sup>2</sup> Internal Audit did note that the annual Patrol and Educational Status Report submitted on December 17, 2007, did include the 1<sup>st</sup> quarter.

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### RECOMMENDATION 6

*The Assistant to the City Manager should ensure a quarterly progress report is prepared/verified to Officer Daily Patrol Reports, signed/certified and submitted to Broward County timely with quarterly invoices.*

### MANAGEMENT COMMENT

*Management concurred with the finding and recommendation and stated: “The grantor has indicated that the 1<sup>st</sup> Quarter report was received; however, a copy of the report was not available for audit. The updated EMLEG procedures will clearly outline grant responsibilities and timelines for report submission. The Grants Manager is responsible for tracking/monitoring reports due dates and assuring that the reports are signed and submitted in compliance with the grant agreement.”*  
**Estimated completion date February 29, 2008.**

### EVALUATION OF MANAGEMENT COMMENTS

Management comments provided and actions taken and/or planned are considered responsive to the recommendations.