AUDIT OF THE BUREAU OF JUSTICE ASSISTANCE CONVENTION SECURITY SUPPORT GRANT AWARDED TO TAMPA, FLORIDA, FOR THE 2012 REPUBLICAN NATIONAL CONVENTION

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EXECUTIVE SUMMARY

The Department of Justice (DOJ), Office of the Inspector General, Audit Division, has completed an audit of the Office of Justice Programs (OJP) Security Support Grant awarded to the City of Tampa, Florida, for the 2012 Republican National Convention.[1] The grant was made through the Bureau of Justice Assistance (BJA), which is a component of OJP. The BJA awarded the city $49,850,000 to provide security to delegates, visitors, and residents during the convention held August 27-30, 2012.[2]

The objective of our audit was to determine whether costs claimed under the grant were allowable, reasonable, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant. We reviewed performance related to: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and indirect costs; (4) budget management and control; (5) property management; (6) financial and grant progress reports; (7) program performance and accomplishments; and (8) monitoring of contractors.

We found that the city generally claimed costs in accordance with grant requirements. However, the city could not provide adequate documentation to support $25,192 in grant reimbursements for overtime, salary, or fringe benefits costs. In addition, the city used an incorrect indirect cost rate which resulted in a grant overcharge of $903,923.[3] We also identified a grant-funded sport utility vehicle that was used for non-criminal justice purposes after the convention. As a result, we recommend OJP remedy $25,192 in unsupported and unnecessary costs and ensure that all property purchased by the city and reimbursed from grant funds are used for criminal justice purposes.

These items are discussed in further detail in the Findings and Recommendations section of the report. Our audit objectives, scope, and methodology appear in Appendix I.

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[1] The BJA also awarded a $49,850,000 security support grant to the City of Charlotte, North Carolina, for the 2012 Democratic National Convention, and we completed a separate audit of the City of Charlotte's use of those grant funds.

[2] Although Congress appropriated $50 million for convention security, the BJA used $150,000 from the appropriation to fund an after-action review of convention security operations.

[3] This matter was identified and corrected by the Office of Justice Programs during our audit. In August 2013, the city returned to OJP $903,923 in overcharged indirect costs.

We discussed the results of our audit with Tampa officials and have included their comments in the report, as applicable.

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INTRODUCTION

The Department of Justice (DOJ), Office of the Inspector General, Audit Division, has completed an audit of the Office of Justice Programs (OJP) Security Support Grant awarded to the City of Tampa, Florida, for the 2012 Republican National Convention.[4] The grant was made through the Bureau of Justice Assistance (BJA), which is a component of OJP. The BJA awarded the city $49,850,000 to provide security to delegates, visitors, and residents during the convention held August 27-30, 2012.[5] Exhibit 1 shows the budget categories and amounts approved by the BJA.

Exhibit 1: Approved Budget Categories for the Convention Security Grant

Budget Category	Approved Budget Amount
Personnel	$3,495,657
Fringe Benefits	919,149
Equipment	12,800,128
Supplies	2,612,054
Consultants and Contracts[6]	28,527,410
Indirect Charges	1,495,602
Other Costs	0
Total:	**$49,850,000**

Source: Bureau of Justice Assistance

The objective of our audit was to determine whether costs claimed under the grant were allowable, supported, reasonable, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant.

Background

Federal law and regulations permit major political parties to receive public funds to cover certain convention related expenses. In 2004, Congress provided $100 million in appropriations to the cities of Boston, Massachusetts, and New York City, New York, to cover security costs related to the Democratic and Republican

[4] The BJA also awarded a $49,850,000 security support grant to the City of Charlotte, North Carolina for the 2012 Democratic National Convention, and we completed a separate audit of the City of Charlotte's use of those grant funds.

[5] Although Congress appropriated $50 million for convention security, the BJA used $150,000 from the appropriation to fund an after-action review of the city's convention security operations.

[6] The consultants and contracts budget category included the city's grant-reimbursed expenditures for contracted police and public safety officers, hotel costs, technology upgrades, training, various leases, and other expenses.

National Conventions. Most recently, in November 2011, Congress provided $100 million for the 2012 presidential nominating conventions in Tampa, Florida, to host the Republican National Convention; and Charlotte, North Carolina, to host the Democratic National Convention.

Congress required the funds be used solely for extraordinary law enforcement expenses and called for the development of clear guidelines to govern allowable expenses. Congress also requested the DOJ Inspector General to perform an audit of convention payments and reimbursements to ensure efficiency and accountability. In August 2010, the Republican National Committee chose Tampa, Florida, as the host city for its convention. The Tampa Police Department was the lead local law enforcement agency for the event.

The Secretary of the Department of Homeland Security designated the convention as a National Special Security Event. That designation defines the roles of federal agencies to help eliminate the duplication of effort and resources. When an event is so designated, the U.S. Secret Service becomes the lead agency in charge of designing and implementing the operational security plan.[7]

Other federal agencies also have designated roles for National Special Security Events. The Federal Bureau of Investigation serves as the lead agency for crisis response, intelligence, counterterrorism, hostage rescue, and criminal investigations. The Federal Emergency Management Agency plans and coordinates the response to and recovery from terrorist attacks and other emergencies.

After the announcement of the convention location, Florida area law enforcement officials, along with state, and federal law enforcement agencies, began security preparations for the convention and related events. Command-level representatives from the U.S. Secret Service, Tampa area public safety agencies, the Federal Bureau of Investigation, Federal Emergency Management Agency, and other agencies formed an Executive Steering Committee. Twenty-four subcommittees developed specific operational plans by law enforcement function. The plans identified the equipment, personnel, and other resources necessary for the convention. Mutual-aid agreements negotiated with Florida area law enforcement agencies provided officers to assist in public safety operations. Law enforcement officials conducted comprehensive risk assessments of critical infrastructure (such as utilities, hotels, and waterways) to determine vulnerabilities. Tampa officials prepared the grant application and submitted reports and other documents required under the grant.

City of Tampa

The City of Tampa is the largest city in Hillsborough County and, with 346,064 residents, is the third largest city in Florida. The city is located on the west coast of Florida, approximately 200 miles northwest of Miami. As of January

[7] Two directives discuss the U.S. Secret Service role in implementing security operations at National Special Security Events: National Security Presidential Directive 46 and Homeland Security Presidential Directive 15.

2014, the city reported that it had over 1,000 sworn law enforcement personnel and more than 350 civilian and support staff personnel.

Bureau of Justice Assistance

The BJA, one of six OJP components, seeks to reduce and prevent crime, violence, and drug abuse, and to improve the way in which the criminal justice system works. The BJA required the city to submit a budget that estimated security costs for the convention. All costs were required to be approved prior to the award of grant funds with sufficient justification for how the requested expenditures related to convention security. The BJA also required the city to submit any budget adjustments for approval and reserved discretion to deny any expenditure that appeared unreasonable, unnecessary, or otherwise unrelated to the purpose of the grant. Lastly, the BJA instructed the city to identify and explore resources from other federal, state, or local entities to support the grant to ensure costs could not be funded through other sources.

Our Audit Approach

We tested compliance with what we considered to be the most important conditions of the security support grant. Unless otherwise stated in our report, the criteria we audit against are contained in the Code of Federal Regulations, OJP Financial Guide, Office of Management and Budget Circulars, and other federal grant requirements. We tested the City of Tampa's:

- **internal controls** to determine whether the financial and accounting system and related internal controls were adequate to safeguard grant funds and ensure compliance with the terms and conditions of the grant;

- **grant drawdowns** (requests for grant funds) to determine whether requests for reimbursements or advances were adequately supported and whether the city managed grant receipts in accordance with federal requirements;

- **grant expenditures** to determine whether expenditures charged to the grant were allowable, supported, and accurate;

- **budget management and control** to determine whether the city adhered to the budget for the expenditure of grant funds;

- **property management** to determine if property items acquired with grant funds are tracked in a system of property records, adequately protected from loss, and used for grant purposes;

- **reporting** to determine whether the required periodic Federal Financial and Progress Reports were submitted on time and accurately reflected grant activity;

- **program performance and accomplishments** to determine whether the city achieved grant objectives, if applicable, and to assess performance and grant accomplishments; and

- **monitoring of contractors** to determine whether the city took appropriate steps to ensure contractors complied with applicable grant requirements.

FINDINGS AND RECOMMENDATIONS

We found that of the $48,474,554 in grant funds it expended, the city could not provide adequate documentation to support $25,192 in grant reimbursements for overtime, salary, or fringe benefits costs. During our audit, OJP determined that the city used an incorrect indirect cost rate which resulted in a grant overcharge of $903,923.[8] We also observed a grant-funded sport utility vehicle that was used for non-criminal justice purposes after the convention.

Internal Control Environment

We reviewed the city's financial management system, policies and procedures, and Single Audit reports to assess the risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the grant. To assess risk further, we also interviewed Tampa officials about control policies and procedures, performed payroll and fringe benefit testing, and reviewed financial and performance reporting activities.

Single Audit Reports

According to Office of Management and Budget Circular A-133, an entity expending more than $500,000 in federal funds in 1 year is required to perform a Single Audit annually, with the report due no later than 9 months after the end of the fiscal year. The city's fiscal year (FY) runs from October 1 through September 30 with the Single Audit report due by June 30 of the following year. The city's federal expenditures were $73,459,499 in FY 2012, which required the city to undergo a Single Audit. We reviewed the city's Single Audit reports for FYs 2011 and 2012. Both Single Audits were timely completed and signed by an independent auditor.

The FY 2011 Single Audit identified deficiencies in the design and operation of certain controls that could affect the city's ability to properly manage grant funds. Specifically, the city did not fully implement policies and procedures related to its year-end financial reporting process and, as a result, financial statements were at risk of being materially misstated. The city concurred with the finding and stated that it would review and continue to modify its policies and procedures in order to improve internal controls. This finding carried over into the FY 2012 Single Audit. There were no recommendations related directly to DOJ grant funds.

Financial Management System

According to the OJP Financial Guide, award recipients are responsible for establishing and maintaining an adequate system of accounting and internal controls. An acceptable internal control system provides cost controls to ensure the optimal use of funds. Award recipients must adequately safeguard funds and ensure those funds are used solely for authorized purposes.

[8] In August 2013, the grantee returned the $903,923 to OJP.

While our audit did not assess the city's overall system of internal controls, we did review the controls of the city's financial management system specific to the administration of grant funds during the period under review. We determined that the city assigned a separate project code that was used to track and segregate all financial data within the financial system for the security support grant.

We concluded that the city had adequate financial management system controls over the administration of grant funds.

Drawdowns

The OJP Financial Guide generally requires that recipients time their drawdown requests to ensure that federal cash-on-hand is the minimum needed for disbursements to be made immediately or within 10 days. We interviewed Tampa officials responsible for requesting drawdowns and reviewed the city's accounting records and drawdown procedures. A city official told us that drawdowns were made on a reimbursement basis based on the actual expenditures recorded in the accounting records.

We compared 22 drawdowns totaling $35,506,667 to the city's accounting records and found that each drawdown matched grant accounting records. We concluded that the city properly managed its drawdowns.

Grant Expenditures

According to the OJP Financial Guide, allowable costs are those costs identified in Office of Management and Budget Circulars and the grant program's authorizing legislation. In addition, costs must be reasonable and permissible under the specific guidance of the grant. We reviewed the city's grant expenditures to determine if the expenses were allowable, properly approved, accurately recorded in the accounting records, supported by appropriate documentation, and properly charged. As shown in Exhibit 2, the city expended 97 percent or $48,474,554 of the $49,850,000 award. The remaining $1,375,446 is scheduled to be deobligated by OJP.

Exhibit 2: Grant Expenditures by Budget Category

Budget Category	Approved Budget Amount	Actual Expenditures	Difference
Personnel	$3,495,657	$2,632,313.01	$(863,343.99)
Fringe Benefits	919,149	373,229.81	(545,919.19)
Equipment	12,800,128	13,255,050.67	454,922.67
Supplies	2,612,054	3,024,656.78	412,602.78
Consultants and Contracts	28,527,410	25,916,597.57	(2,610,812.43)
Indirect Charges	1,495,602	3,195,750.49	1,700,148.49
Other Costs	0	76,955.23	76,955.23
Total:	**$49,850,000**	**$48,474,553.56**	**$(1,375,446.44)**

Source: Bureau of Justice Assistance and City of Tampa records

Equipment, Supplies, and Contracts and Consultants

We judgmentally selected and tested 355 transactions totaling $25,223,440 from the equipment, supplies, and contracts and consultants categories of the grant budget. We tested each transaction by reviewing and comparing the purchase order authorizing the transactions to supporting documentation such as receipts and invoices. We determined that all transactions were allowable, properly approved, accurately recorded, and supported.

Personnel

In its grant application, the city stated that the police department did not have sufficient personnel resources to properly secure and police the convention. The application cited incidents of civil unrest during the last presidential nominating conventions in 2008 that included damage to public and private property. The city stated that it required assistance from other law enforcement agencies to support its own local law enforcement and public safety agencies workforce.

Contract Personnel Costs – The city negotiated contracts, termed "mutual-aid agreements," with 61 Florida area law enforcement and public safety agencies and the Florida National Guard to provide law enforcement services during the convention. Using grant funds, the city reimbursed $13,702,466 for 6,743 contracted police and public safety officers, guardsmen, and other personnel who worked during the convention.

We tested the salary, overtime, and fringe benefits payments to these personnel by judgmentally sampling 405 persons and comparing their payments to supporting documentation. We found that the city was reimbursed $638 in unsupported overtime paid to a City of St. Petersburg employee. A St. Petersburg official stated that the unsupported cost was an overpayment caused by a documentation error. The official explained that the employee worked in several capacities during the convention and was inadvertently included on various rosters which led to the documentation error.

Local Personnel Costs – The city used 1,178 of its own police and public safety officers and other personnel during the convention and paid those persons $3,005,543 in grant funds. We tested the salary, overtime, and fringe benefits payments to these personnel by judgmentally sampling 105 persons and comparing their payments to supporting documentation. We found the following 23 employees received $24,554 in overtime, salary, or fringe benefits that could not be supported.

One city police officer was paid $1,281 in salary for attending training in preparation for the convention. In its response to our request for supporting documentation, the city stated that the employee was a reserve officer and not entitled to compensation under the grant.

Twenty-two fire rescue employees were paid $23,273 in overtime and fringe benefits. We found that 15 of the 22 employees had overtime authorization forms

that had a signature stamp applied in the space designated for the supervisor's request for overtime. In addition, all 22 employees had overtime authorization forms that contained the same signature stamp in the space designated for the Department Director's approval. None of the 22 employees had their overtime hours verified by a supervisor as required on the form. According to the city's overtime policy, overtime shall be documented in advance and approved by the Department Director prior to the overtime assignment. But we found that 9 of the 22 employees had overtime requested by a supervisor after the date the employee worked the overtime. During our exit conference, a city official told us that he had applied the signature stamp as both the Supervisor and Department Director. The stamp did not bear the official's name but he told us that he was authorized to use the stamp. The city also provided a signed letter from the Tampa Fire Rescue Assistant Chief of Operation stating the signature stamp was produced with his authorization and represented his signature. Despite the city's explanation, the costs remain unsupported. We are concerned that the same official was responsible for requesting and approving overtime for most of these employees and that none of the employees had their overtime hours verified. Additionally, the information the city provided does not explain why nine of the employees had overtime requested on their behalf after the date of the actual overtime assignment.

We recommend OJP remedy $25,192 in unsupported overtime, salary, or fringe benefits costs for contract and local personnel.

Hotels

The City of Tampa entered into contracts with 31 local area hotels to provide lodging for 2,853 out-of-town police officers at a cost of $2,701,731. We tested these reimbursements by comparing the payments to supporting documentation and found that all were allowable, properly approved, accurately recorded, and supported.

However, we found that the city paid and was reimbursed by OJP for $27,298 related to hotel rooms not occupied. In December 2011, Tampa began negotiating with local area hotels to reserve rooms for an expected 3,000 out-of-town law enforcement officers. Tampa officials told us they requested, in advance, a count of the out-of-town officers who would work the convention from each participating law enforcement agency but ultimately had to rely on estimates because of a lack of timely responses. We reviewed the hotel contracts and found that many contracts included terms and conditions that prohibited refunds of any kind or prohibited refunds if a notification of cancellation was not received in advance.

Indirect Costs

Grant recipients are required to obtain approval from the awarding agency for all indirect costs and are allowed to use an existing indirect cost allocation plan if the plan is approved.

In March 2013, OJP, Office of the Chief Financial Officer (OCFO) reviewed the city's calculation of its indirect costs. The OCFO found that the city incorrectly

applied its indirect cost rate and overcharged the grant by $903,923.[9] As a result, the OCFO required the city to adjust its accounting records, re-submit its financial reports, and refund the amount of the overcharge to OJP. The city completed these requirements in August 2013. We agreed with the OCFO's findings, therefore we did not test indirect costs charged to the grant. Because the city returned the $903,923 overcharge, we make no recommendation pertaining to indirect costs.

Budget Management and Control

The OJP Financial Guide directs grant recipients to submit budgets based on the total estimated costs for the project. Recipients should adequately track funds according to budget categories. Funds specifically budgeted and received for one budget category may not be used to support another unless a grant adjustment notice to reallocate funds among budget categories has been approved by the awarding agency. For the security support grant, the BJA required a grant adjustment notice be submitted and approved for all budget modifications. During the grant period the city modified its grant budget nine times. We reviewed all budget modifications and found that each was supported by an approved grant adjustment notice. We concluded that the city had properly managed the grant budget.

Property Management

The OJP Financial Guide requires grant recipients to use good judgment in the purchase and management of federally-funded property. Property must be used for criminal justice purposes, adequately protected from loss, and property records should indicate the property was purchased with federal funds. We interviewed city officials about city policies and procedures for the management of equipment and supplies purchased with grant funds and reviewed the city's inventory records.

The city expended $16,279,708 in grant funds for equipment ($13,255,051) and supplies ($3,024,657) for use during the convention. From city inventory records, we judgmentally selected 125 items purchased from $4,812,005 in grant funds to physically verify by comparing a city asset tag number or serial number located on the item to the inventory record. We found that the city could account for each item.

During our physical verification of two sport utility vehicles, we were told by city officials that one of the vehicles was being used by the City of Tampa Mayor. During two separate site visits to the city's administration building, we observed the vehicle parked in the Mayor's reserved parking space as shown in Exhibit 3. We also observed the Mayor entering and exiting the vehicle on occasion.

[9] The grant overcharge was initially calculated to be $1,860,708 but was later reduced by the OCFO to $903,923 when the city determined that the original calculation did not account for certain allowable costs.

Exhibit 3: Sport Utility Vehicle Purchased from Grant Funds

Source: OIG Photograph taken November 1, 2012

The OJP Financial Guide requires grant recipients to ensure that grant-funded equipment is used for criminal justice purposes. We asked Tampa officials for the criminal justice purpose served by the Mayor's use of the grant-funded vehicle. Tampa officials told us that the vehicle was normally driven by a police officer as part of the Mayor's detail protection but was also used to escort dignitaries visiting the city and occasionally driven by the Mayor himself. During our site visits, we noted that the Mayor drove the vehicle himself. Although the Financial Guide is silent on the definition of the term "criminal justice purpose," in our judgment the term does not include the use and transportation of non-law enforcement or public safety personnel.

We recommend that the city ensure property purchased with grant funds is used only for criminal justice purposes.[10]

Equipment Procurement

Congress required grant funds be used solely for extraordinary law enforcement expenses and it expected security planners to address security needs to the greatest extent possible from other funding sources.

Federal and DOJ guidelines also require grant recipients to pursue low cost alternatives to the purchase of property such as the use of rentals or leases. The Code of Federal Regulations directs grant recipients to conduct a lease versus purchase analysis or other acquisition alternatives to determine the most

[10] We discussed the Mayor's use of the vehicle with a BJA official who told us that the use may not be per se disallowable and would depend on whether the Mayor used the vehicle for personal or official business.

economical approach to procure the property. The BJA required the city to explore alternative methods to federal grant funding to ensure property costs could not be funded from available state, local, or other sources. Because of the importance of purchase alternatives in reducing grant expenditures, we tested the degree to which the city pursued vehicle purchasing alternatives.

The city purchased 47 vehicles for $1,172,726. The vehicles were purchased for the city's police department and consisted of: an armored vehicle for $272,904, as shown in Exhibit 4; 12 personal transport vehicles, which the rider operates while standing; 18 utility terrain vehicles, which are small and similar to an all-terrain vehicle but with features representing those of a truck for working instead of recreation; 12 sport utility vehicles; 3 motorcycles; and 1 medical response specialty vehicle.[11] The city stated that it needed the armored vehicle to provide surveillance and transportation for police tactical teams. During our audit testing, we noted that the city's police department already owned two armored vehicles, shown in Exhibits 5 and 6, with at least one vehicle in operable condition. A Tampa police official told us that before the city purchased the new armored vehicle, the police department used one of these older vehicles during police operations. The BJA denied the city's request to purchase another specialized vehicle for $296,469.

Exhibit 4: Armored Vehicle Acquired for the Convention

Source: OIG Photograph taken on November 1, 2012

[11] By comparison, the City of St. Paul, Minnesota, requested 14 vehicles for the 2008 Republican National Convention at a budget cost of $1,393,742. The City of Denver, Colorado, requested 16 vehicles for the 2008 Democratic National Convention at a budget cost of $3,669,000.

Exhibit 5: Previously Owned Armored Vehicle 1

Source: OIG Photograph taken on November 1, 2012

Exhibit 6: Previously Owned Armored Vehicle 2

Source: OIG Photograph taken on November 1, 2012

The OJP Financial Guide requires grant recipients to use good judgment in the purchase of property with grant funds. Expenditures are considered unnecessary if grant recipients purchase new property when suitable property is already available within the grantee's organization. We asked a city official if the city attempted to acquire a suitable vehicle from other local or state agencies. We were told that the city tried to borrow a similar vehicle from nearby agencies but

had to purchase the vehicle in Exhibit 4 when it could not get any commitments on its request.

We do not question the cost of the armored vehicle. We believe the city demonstrated a legitimate security need to have this type of vehicle available for use during the convention. We also found that the vehicle was properly approved by the BJA, adequately supported by receipts and invoices, and that a similar vehicle was purchased for use during prior presidential nominating conventions. However, we have doubts regarding the necessity to purchase this vehicle for the convention given the existence of another city owned armored vehicle in working condition. Additionally, this vehicle had a 10-year useful life that extended well beyond the 4-day convention.

We view this vehicle expenditure as an example of the broad discretion afforded the city and the BJA under the current appropriation and grant guidelines. If Congress chooses to continue providing funds for presidential nominating convention security, the development of clearer guidelines and restrictions may prevent this type of spending. Future grant recipients need to place a greater emphasis on pursuing low cost alternatives to purchase grant-funded property whenever those options are available.

Reporting

Grantees are required to submit both timely and accurate financial and progress reports. These reports describe the status of the funds for the project, compare actual accomplishments to objectives, and provide other pertinent information. Federal Financial Reports are due 30 days after the end of each calendar quarter. The final financial report is due 90 days following the end of the award period.

Progress reports are due 30 days after the end of the reporting period, which is June 30 and December 31, for the life of the award.

A special condition of the grant required the city to submit monthly status reports, which were due 15 days after the end of the calendar month.

Federal Financial Reports

We reviewed 4 of the 5 financial reports for the grant for accuracy and timeliness. We found that one report was submitted 64 days late. The report for quarter ended December 31, 2011, was due January 30, 2012, but was not submitted until April 3, 2012. A Tampa official told us that the city was not able to submit reports on the grant until the funds had been obligated. Because all subsequent reports were submitted timely, we make no recommendation regarding the timeliness of financial reports. We reviewed the accuracy of the financial reports by comparing the amounts reported to the accounting records. We found that for each report, the reported expenditures matched the city's accounting records.

Progress Reports

We reviewed two progress reports required during the grant period. We found that both reports accurately reflected grant activity and were submitted timely.

BJA Monthly Status Reports

The BJA required the city to submit monthly expenditure reports by budget category that also summarized any actual or anticipated delays to the grant project. We reviewed nine monthly reports submitted during the grant period and found that five reports were submitted between 3 and 12 days late. We do not consider these late reports a material finding; therefore, we make no recommendation.

Program Performance and Accomplishments

There were no performance measures required for the security support grant; consequently, we did not evaluate the city's performance in securing the convention and ancillary events. However, in June 2013, OJP released an after-action report that assessed the Tampa Police Department's convention security operations. The report found that the convention had success in the areas of pre-event planning, personnel recruitment, communications and situational awareness, legal affairs, law enforcement coordination, crowd management, intelligence, counterterrorism, and counter surveillance but identified activities or actions where improvement was needed that are listed in Appendix III.

Monitoring of Contractors

Uniform Administrative Requirements for Grants and Cooperative Agreements require grant recipients to maintain a contract administration system that ensures contractors perform in accordance with the terms, conditions, and specifications of their contracts. Grant recipients must not permit a contract to any party that has been debarred, suspended, or is otherwise ineligible to participate in federal assistance programs.

We interviewed city officials about policies and procedures used to administer and monitor city contracts and reviewed some of the contracts used for the convention. We determined that the city had written policies and procedures that adequately addressed contract administration. We also selected 77 contractors that provided goods or services for the convention to determine if any were included on the Excluded Parties List.[12] None of the contractors were included on the list.

Conclusion

The city complied with grant requirements pertaining to internal controls, grant drawdowns, budget management, reporting, and monitoring contractors. However, we found weaknesses in the areas of grant expenditures and property

[12] The Excluded Parties List is an electronic, web-based system maintained by Data.gov and identifies parties excluded from receiving federal contracts, certain subcontracts, and other types of federal financial assistance and benefits.

management. OJP identified a material weakness pertaining to an indirect cost overcharge of $903,923, which the city resolved in August 2013.

We found that the city could not provide adequate documentation to support $25,192 in grant reimbursements for overtime, salary, or fringe benefits costs. We also found that a grant-funded sport utility vehicle was used for non-criminal justice purposes after the convention.

Recommendations

We recommend OJP:

1. Remedy $25,192 in unsupported overtime, salary, or fringe benefits costs.[13]

2. Ensure property purchased by the city with grant funds are used only for criminal justice purposes.

[13] In the draft report, we recommended that OJP remedy $30,327 in unsupported grant expenditures. The city provided documentation sufficient to remedy $5,135 of the $30,327. We updated the report and this recommendation to reflect the new amount.

APPENDIX I

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of our audit was to determine whether reimbursements claimed for costs under the security support grant were allowable, reasonable, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant. We reviewed activities in the following areas: (1) internal control environment; (2) drawdowns; (3) grant expenditures, including personnel and indirect costs; (4) budget management and control; (5) property management; (6) financial and grant progress reports; (7) program performance and accomplishments; and (8) monitoring of contractors.

Our completion of this audit was delayed. Although the performance period for the grant award was from October 1, 2011 to September 30, 2012, the city requested and received approval to extend the grant end date to December 30, 2012. The extension permitted the city to expend grant funds until March 31, 2013, and provided more time to obligate and expend payments for the 61 state and local entities that provided the 6,743 contracted police and public safety officers and guardsmen who worked during the convention. Additionally, the city required time to process the grant reimbursements within its accounting system and provide adequate supporting documentation to the OIG so that we could complete our audit testing.

To complete our audit testing, we used an information-based judgmental sampling design to test more than $27,925,171 in grant expenditures (or 56 percent of the grant award). We also physically-verified $4,812,005 in equipment purchased from grant funds, some of which were located outside the City of Tampa.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provided a reasonable basis for our findings and conclusions based on our audit objectives.

We tested compliance with what we consider to be the most important conditions of the grant. Unless otherwise stated in our report, the criteria we audit against are contained in laws, regulations, Office of Management and Budget Circulars, the OJP Financial Guide, and special conditions of the award described in the grant award documents.

In conducting our audit, we performed testing in property management and expenditures including payroll and fringe benefit charges. We employed an information-based judgmental sampling design to obtain a broad exposure to numerous facets of the grant reviewed. The sample design does not allow for the projection of the test results to the universe from which we selected our sample.

In addition, we reviewed the timeliness and accuracy of Federal Financial Reports, Progress Reports, and BJA Monthly Status Reports; and evaluated performance to grant objectives and the city's monitoring of contractors. However, we did not test the reliability of the city financial management system as a whole.

APPENDIX II

SCHEDULE OF DOLLAR-RELATED FINDINGS

Description	Amount	Page
Unsupported Costs:		
Overtime, Salary, and Fringe Benefits	$25,192	7-8
Total Unsupported Costs	**$25,192**	
Total Questioned Costs[14]	**$25,192**	

[14] Questioned costs are expenditures that do not comply with legal, regulatory, or contractual requirements, or are not supported by adequate documentation at the time of the audit, or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, or the provision of supporting documentation.

APPENDIX III

ACTIVITIES OR ACTIONS WHERE IMPROVEMENT WAS NEEDED IDENTIFIED IN THE OJP-COMMISSIONED AFTER-ACTION REPORT ON SECURITY OPERATIONS DURING THE 2012 REPUBLICAN NATIONAL CONVENTION[15]

- There was duplication of effort noted in operation centers.
- Communication modes between maritime security units could have been better integrated.
- Some operation plans were not compatible.
- Not all venue security personnel were familiar with their assignments or surroundings.
- Staffing levels could have been more exact, efficient, and accurate.
- The travel agency used to acquire hotel rooms for supporting law enforcement personnel was costly and inefficient.
- Personnel lists provided by law enforcement agencies were inaccurate.
- Tampa police experienced technical difficulties in the tracking and logging of personnel and equipment throughout the event.
- Planners were unaware of the capabilities that the Florida National Guard could provide.
- Minimal funding from the U.S. Department of Defense impacted Tampa police's ability to obtain the number of Florida National Guardsmen needed to support the event.
- Operational command of crowd management units should have remained static to avoid potential delays in response.
- Supporting law enforcement agencies had difficulty with online credentialing requirements.
- Distributing credentials to each agency, rather than at one central location, did not achieve the anticipated level of efficiency.

[15] The OIG did not test the validity of the OJP-commissioned after-action report; therefore, we do not confirm or deny the accuracy of the statements and conclusions it presented.

- Transportation plans adversely impacted deployment plans for crowd control units.
- A reserve force of uniform officers faced challenges when trying to assist protective details attending non-National Special Security Events.
- Logistical planning should have accounted for officer lodging in relation to post assignments.
- Special consideration was not given to providing meals to officers who had mobile assignments.
- Installed personnel tracking technologies failed or were inconsistent and caused difficulties in processing payroll.
- Disaster medical assistance teams were not aware of established communications procedures or resource-request processes.
- Some response teams overlapped and were redundant.
- The All Hazards Center should be more streamlined to only include operational personnel and have fewer liaison type personnel assigned.
- Co-locating certain centers could have caused inefficiencies in processing intelligence information.
- The computer-aided dispatch system could only log a limited number of personnel as responding to the event.
- Bus drivers were given inoperable radios that were not tested beforehand.

APPENDIX IV

OJP'S RESPONSE TO THE DRAFT AUDIT REPORT

U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

MAR 27 2014

MEMORANDUM TO: Ferris B. Polk
Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General

FROM: LeToya A. Johnson
Acting Director

SUBJECT: Response to the Draft Audit Report, *Audit of the Bureau of Justice Assistance Convention Security Support Grant Awarded to Tampa, Florida, for the 2012 Republican National Convention*

This memorandum is in reference to your correspondence, dated March 4, 2014, transmitting the above-referenced draft audit report for the City of Tampa, Florida (City). We consider the subject report resolved and request written acceptance of this action from your office.

The Office of Justice Programs (OJP) appreciates the audit undertaken by the Department of Justice, Office of the Inspector General (OIG), of the Bureau of Justice Assistance award to the City, in the amount of $49,850,000, to provide security to delegates, visitors, and residents during the Republican National Convention, held on August 27-30, 2012. The audit found that the City generally claimed costs in accordance with grant requirements, but that the City could not support grant reimbursements for certain overtime, salary, and fringe benefits costs.

The Bureau of Justice Assistance worked very closely with the City when the grant was awarded, including awarding a grant to a technical assistance provider, who assisted the City in collecting pre-event planning and training documents and post-event data. In addition, BJA required that the City participate in grant fraud training. The Office of Justice Programs appreciates the valuable grant fraud training facilitated for the City by the OIG's Fraud Detection Office as a preventive measure.

The draft report contains **two** recommendations and **$30,327** in questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP remedy the $30,327 in unsupported overtime, salary, or fringe benefits costs.**

   OJP agrees with the recommendation. We will coordinate with the City to remedy the $30,327 in questioned costs, related to unsupported overtime, salary, and fringe benefits costs that were charged to grant number 2012-NC-BX-3070.

2. **We recommend that OJP ensure property purchased by the City with grant funds are used only for criminal justice purposes.**

   OJP agrees with the recommendation. We will coordinate with the City to obtain a copy of policies and procedures developed and implemented to ensure that property purchased by the City with Federal grant funds is used only for criminal justice purposes.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936.

cc: Jeffery A. Haley
Deputy Director, Audit and Review Division
Office of Audit, Assessment, and Management

Denise O'Donnell
Director
Bureau of Justice Assistance

Tracey Trautman
Deputy Director for Programs
Bureau of Justice Assistance

Eileen Garry
Deputy Director
Bureau of Justice Assistance

James Simonson
Budget Director
Bureau of Justice Assistance

Amanda LoCicero
Budget Analyst
Bureau of Justice Assistance

Stefanie Harris
Grant Program Specialist
Bureau of Justice Assistance

APPENDIX V

THE CITY OF TAMPA, FLORIDA RESPONSE TO THE DRAFT AUDIT REPORT

CITY OF TAMPA

Bob Buckhorn, Mayor

March 18, 2014

Ferris B. Polk
Regional Audit Manager
Atlanta Regional Audit Office
Office of Inspector General
United States Department of Justice
75 Spring Street, Suite 1130
Atlanta, Georgia 30303

Dear Mr. Polk:

I would like to thank you for the opportunity to review the draft audit of the Department of Justice, Office of Justice Programs, Bureau of Justice Assistance grant number 2012-NC-BX-3070, and to provide a response to the findings and recommendations included in the audit. These funds were used to provide security for the 2012 Republican National Convention (RNC). In total, the City of Tampa was awarded $49,850,000 for equipment, overtime, fringe benefits, and personnel expenses. The RNC was designated a National Special Security Event (NSSE) by the Secretary of the Department of Homeland Security and was held in Tampa from August 27, 2012 through August 30, 2012.

The following are the City of Tampa's responses with respect to the specific findings and recommendations presented in the Office of Inspector General (OIG) draft audit report and the OIG comments.

1. **Contract Personnel Costs** - "The city negotiated contracts, termed 'mutual aid agreements,' with 61 Florida area law enforcement and public safety agencies and the Florida National Guard to provide law enforcement services during the convention. Using grant funds, the city reimbursed $13,702,466 for 6,743 contracted police and public safety officers, guardsmen, and other personnel who worked during the convention."

306 E. Jackson Street • Tampa, Florida 33602 • (813) 274-8251 • Fax: (813) 274-7050

OIG Recommendations:

"The city was reimbursed $638 in unsupported overtime paid to a City of St. Petersburg employee. The overpayment was caused by a documentation error."

City of Tampa Response:

We agree with OIG's finding. The City of St. Petersburg, due to a documentation error, made an overpayment to an employee and requested reimbursement for the same. The $638 in overtime paid to the St. Petersburg employee is not supported.

2. **Local Personnel Costs** - "The city used 1,178 of its own police and public safety officers and other personnel during the convention and paid those persons $3,005,543 in grant funds. Twenty-seven (27) employees received $29,689 in overtime, salary, or fringe benefits that could not be supported."

OIG Recommendations:

a) "Five city police officers were paid $6,416 in salary for attending training in preparation for the convention. The city could not provide records to support this expense."

b) "Twenty-two fire rescue employees were paid $23,273 in overtime and fringe benefits. Fifteen of the twenty-two employees had overtime authorization forms that had a signature stamp applied in the space designated for the supervisor's request for overtime. In addition, all 22 employees had overtime authorization forms that contained the same signature stamp in the space designated for the Department Director's approval. None of the 22 employees had their overtime hours verified by a supervisor as required on the form. According to the city's overtime policy, overtime shall be documented in advance and approved by the Department Director prior to the overtime assignment. Nine of the twenty-two employees had overtime requested by a supervisor after the date the employee worked the overtime."

City of Tampa Response:

a) One of the five police officers was a "reserve officer" and is not entitled to compensation, since he is not a paid employee. The City was inadvertently reimbursed $1,281. This $1,281 is not supported but the remainder of the $5,136 paid to the four full-time officers is supported. The appropriate time sheets were sent to OIG on March 3, 2014.

b) The twenty-two fire rescue employees had the proper documentation to support the $23,273 in overtime and fringe benefits compensated. A letter dated March 12, 2014, from Tampa Fire Rescue Chief Thomas Forward, validates the overtime worked by the twenty-two fire rescue employees. In addition, Chief Forward

explains that some overtime was approved after the fact, due to last minute changes in the staffing requirements. The use of a signature stamp during the processing of these overtime forms did not result in this overtime being unsupported.

3. **Indirect Costs** - "Grant recipients are required to obtain approval from the awarding agency for all indirect costs and are allowed to use an existing indirect cost allocation plan if the plan is approved."

OIG Recommendation:

"In March 2013, Office of Justice Programs (OJP), Office of the Chief Financial Officer (OCFO) reviewed the city's calculation of its indirect costs. The OCFO found that the city incorrectly applied its indirect cost rate and overcharged the grant by $903,923. As a result, the OCFO required the city to adjust its accounting records, re-submit its financial reports, and refund the amount of the overcharge to OJP."

City of Tampa Response:

We agree with the finding. In August 2013, the city completed the requirements of OCFO and returned the $903,923 as a result of the miscalculated indirect cost.

4. **Equipment** - "The city expended $16,279,708 in grant funds for equipment ($13,255,051) and supplies ($3,024,657) for use during the convention. During the physical verification of two sport utility vehicles, it was determined that one of the vehicles may not be utilized completely for a criminal justice purpose."

OIG Recommendation:

"The OJP Financial Guide requires grant recipients to ensure that grant-funded equipment is used for criminal justice purposes. Although the Financial Guide is silent on the definition of the term "criminal justice purpose," in the judgment of OIG the term does not include the use and transportation of non-law enforcement or public safety personnel. The vehicle cost was not in question. OIG recommends that the city ensure property purchased with grant funds is used only for criminal justice purposes."

City of Tampa Response:

The city agrees that the OJP Financial Guide requires grant recipients to ensure that grant-funded equipment is used for criminal justice purposes. The city purchased two motorcade vehicles with approval from the Bureau of Justice Assistance (BJA). The vehicles served as an essential part of the RNC security deployment during the convention and provided specialized dignitary protection in support of the United States Secret Service.

Post RNC, one vehicle is assigned to the City of Tampa Police Department and continues to be utilized for dignitary protection by the Criminal Intelligence Bureau. The second vehicle is assigned to the City of Tampa Police Department and is operated by the Special Incident Management Unit. This vehicle is also utilized for dignitary protection operations. Therefore, the use of these vehicles for dignitary protection purposes complies with the criminal justice purpose required in the OJP Financial Guide.

5. **Equipment Procurement** - "The city purchased 47 vehicles for $1,172,726 for its police department that included an armored vehicle for $272,904. The city stated that it needed an armored vehicle to provide surveillance and transportation for police tactical teams. OIG noted that the city's police department already owned two armored vehicles with at least one vehicle in operable condition. One of the older armored vehicles was used by the police department during police operations prior to the purchase of the new armored vehicle."

OIG Recommendation:

"The OJP Financial Guide requires grant recipients to use good judgment in the purchase of property with grant funds. Expenditures are considered unnecessary if grant recipients purchase new property when suitable property is already available within the grantee's organization. The cost of the vehicle is not in question. In OIG's judgment the vehicle was not necessary because the city already owned a similar armored vehicle."

City of Tampa Response:

The city attempted to fill the need for a reliable armored vehicle for the RNC by asking other agencies to loan such an asset during the event. These attempts were unsuccessful. The City of Tampa Police Department's older model armored vehicle was not reliable due to mechanical issues. It also travels on tracks at a very slow rate of speed, which made it unsuitable for responding to possible RNC related incidents in the Tampa Bay area. Therefore, it became necessary to purchase the Lenco Bearcat that is now in use as a regional asset via the police department's tier 2 tactical response. The purchase of the Bearcat was approved by BJA.

The police department's Tactical Response Team (TRT) trains with surrounding agencies and has responded to incidents of barricaded subjects and the execution of high risk search warrants in the surrounding region. By mutual aid agreement, TRT and the Lenco Bearcat are available to be deployed anywhere in the region for hostage incidents, active shooter, and terrorism threats. The Lenco Bearcat provided a functional advantage during the convention and more importantly improves the safety of TRT members and the public each time it is deployed.

6. **Federal Financial Reports** - "The financial reports for the grant were reviewed for accuracy and timeliness."

OIG Recommendation:

"Of the five financial reports reviewed, one was submitted 64 days late. This was the first report and could not be submitted until the funds had been obligated. All of the other reports that were reviewed were on time. There is no recommendation here."

City of Tampa Response:

The city did not have the ability to submit the first financial report until grant funds had been obligated.

7. **BJA Monthly Status Reports** - "The BJA required the city to submit monthly expenditure reports by budget category that also summarized any actual or anticipated delays to the grant project."

OIG Recommendation:

"Nine monthly status reports were reviewed and five of them were submitted between 3 and 12 days late. OIG does not consider these late reports a material finding and makes no recommendation."

City of Tampa Response:

The City of Tampa Police Department was planning one of the largest special events that the city has ever seen. The RNC grant was the largest grant ever managed by the City of Tampa Police Department. Considering the planning, operational, and grant management responsibilities undertaken due to the convention, we also believe a few late monthly reports are not a material finding.

OIG Comments:

1. **Hotels** - "The City of Tampa entered into contracts with 31 local area hotels to provide lodging for 2,853 out-of-town police officers at a cost of $2,701,731. OIG compared the payments to supporting documentation and found that all were allowable, properly approved, accurately recorded, and supported. However, the city paid and was reimbursed by OJP for $27,298 related to hotel rooms not occupied. Many hotel contracts included terms and conditions that prohibited refunds of any kind or prohibited refunds if a notification of cancellation was not received in advance."

City of Tampa Response:

The supporting agencies were requested to provide a count of out-of-town officers in advance. Estimates were used initially because rooms had to be secured before they were unavailable or the costs increased closer to the actual convention. Days before the convention, some agencies had to cancel or delay the number of officers

committed due to an impending tropical storm issue. These cancellations and deployment delays could not be helped. The city could not cancel hotels due to late notice. Considering the number of unused rooms was approximately 1% of the total, we consider this a successful logistic operation.

If you have any questions or require additional information, please contact Major Paul Driscoll at (813) 354-6699.

Sincerely,

Bob Buckhorn
Mayor

CITY OF TAMPA

Bob Buckhorn, Mayor

Tampa Fire Rescue

Thomas E. Forward, Fire Chief

12 March 2014

To Whom It May Concern:

Please let this letter serve as confirmation for the documentation process Tampa Fire Rescue utilized for reimbursement of personnel costs during the Republican National Convention.

All personnel positions deployed were planned and established by Assistant Chief of Operations, Scott Ehlers. All personnel names submitted for reimbursement are valid and were pre-authorized to work by Chief Ehlers, with the concurrence of the Fire Chief.

In the cases in which overtime forms were approved after the fact, were due to last minute changes in the staffing requirements. Those cases were approved and signed for by Chief Ehlers.

Sincerely,

Thomas E. Forward

THOMAS E. FORWARD
Fire Chief

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TampaGov
www.tampagov.net

APPENDIX VI

OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT

The Office of the Inspector General (OIG) provided a draft of this report to the Office of Justice Programs (OJP) and the City of Tampa. The OJP response is incorporated in Appendix IV and the City of Tampa response is incorporated in Appendix V of this final report. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Analysis of the City of Tampa's Response

In its response to our draft audit report, the City of Tampa disagreed with recommendations 1 and 2. The city also responded to information in our report that did not pertain to our recommendations. We provide the following reply to these statements before discussing the city's specific responses to recommendations 1 and 2 and the actions necessary to close those recommendations.

The city purchased a $272,904 armored vehicle from grant funds for use during the convention. In our report, we state that while the city demonstrated a legitimate security need for this type of vehicle, we doubt the necessity to purchase this vehicle for the convention given the existence of another city owned armored vehicle in working condition. We did not question the cost associated with the vehicle and made no recommendation because the vehicle purchase was approved by the Bureau of Justice Assistance and properly supported in city records. However, we note that if Congress chooses to continue providing funds for presidential nominating convention security, the development of clearer guidelines and restrictions may prevent this type of spending.

The city disagreed with our comments regarding the armored vehicle and described how it was both necessary for the convention and in current use for other police operations within the region. The city stated that its older model armored vehicle was not reliable due to mechanical issues and, because of its slow speed, was not suitable for use during the convention. Despite this, we continue to believe that the city should have placed greater emphasis on using grant funds to improve the reliability of its operational armored vehicle, presumably at considerably less cost than a new vehicle, and seeking the loan of such a vehicle from other sources. We recognize the armored vehicle can be used in future police operations within the Tampa region, but the purpose of the convention grant was not to support such operations and we believe this use of grant funds was not the best use of taxpayer dollars.

In this final report we made clarifying comments regarding the history of appropriations for presidential nominating convention security, the Office of Justice

Programs' grant monitoring activities, and the types of motor vehicles the city purchased from grant funds. These edits had no material effect on our audit findings, conclusions, or recommendations.

Summary of Actions Necessary to Close the Report:

1. **Remedy $25,192 in unsupported overtime, salary, or fringe benefits costs.**

   Resolved. In our draft audit report, we identified $30,327 in questioned costs for overtime, salary, or fringe benefits. OJP agreed with our recommendation, and stated it would coordinate with the city to remedy the $30,327 in questioned costs. Based on the city's response to the draft report, we determined that it can now support $5,135 of these costs. Consequently, in this final report we have reduced the questioned costs to $25,192. References to these costs throughout the final report refer to this lesser amount.

   Regarding the $25,192 in unsupported overtime, salary, or fringe benefits, the city agreed that $1,919 was unsupported. The city stated that $638 was for overtime paid to a contracted employee in error and $1,281 was for compensation inadvertently paid to a reserve officer who was not entitled to reimbursement under the grant.

   The city disagreed that the remaining $23,273 in overtime and fringe benefits paid to 22 city fire rescue employees was unsupported. The city stated that all 22 employees had proper documentation to support their overtime payments and that some of the overtime worked during the convention was due to last minute staffing changes. The city added that a confirmation letter from the city's fire rescue chief dated March 12, 2014, validated the overtime worked and that the use of a signature stamp used to both request and approve the overtime did not result in that overtime being unsupported.

   We are unable to determine the basis for the city's claim that these overtime and fringe benefit costs were properly documented. None of the 22 employees' overtime authorization forms met the city's written overtime policy requiring overtime to be documented in advance, then subsequently approved and verified by a supervisor. While we understand the convention presented unique and unexpected staffing challenges, we found the city was able to comply with its overtime policy for the other 83 city employees' overtime records we tested.[16] Lastly, the fire rescue chief's confirmation letter, signed more than 18 months after the overtime was worked, does not adequately support the questioned costs.

[16] We tested salary, overtime, and fringe benefits payments for 510 persons who worked during the convention and paid from grant funds. Our judgmental sample consisted of 405 persons under contract with the city who were not city employees and 105 persons who were city employees.

This recommendation is resolved based on OJP's agreement with it and can be closed when we receive documentation that OJP has remedied the $25,192 in unsupported overtime, salary, or fringe benefits costs.

2. **Ensure property purchased by the city with grant funds are used only for criminal justice purposes.**

   Resolved. OJP agreed with the recommendation, and stated it would coordinate with the city to obtain a copy of policies and procedures developed and implemented to ensure that property purchased by the city with federal grant funds is used only for criminal justice purposes.

   The city did not state whether it agreed or disagreed with our recommendation but it asserts that the use of the sport utility vehicle in question "complies with criminal justice purpose[s] required in the OJP Financial Guide." The city does not specify whether at the time of its response the vehicle was used for criminal justice purposes or had always been used for criminal justice purposes. The city states that the vehicle is used for dignitary protection purposes. However, during our exit conference with the city to discuss our audit results, city officials told us that the vehicle was at times driven by the City of Tampa Mayor himself. Additionally, during our site visits, we observed the Mayor driving the vehicle himself and not accompanied by anyone else. We do not consider this type of use permissible under the terms and conditions of the grant.

   This recommendation is resolved based on OJP's agreement with it. The recommendation can be closed when we receive documentation of policies and procedures developed and implemented to ensure that property purchased by the city with federal grant funds is used only for criminal justice purposes.