AUDIT REPORT
Edward Byrne Memorial Justice Assistance Grant
Department of Public Safety
August 2020

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Cover photo illustration by Denver Auditor’s Office staff.
August 20, 2020

AUDITOR’S LETTER

The objective of our audit of the Edward Byrne Memorial Justice Assistance Grant, awarded to the Denver Department of Public Safety, was to determine compliance with grant regulations. I am pleased to present the results of this audit.

The audit found all tested expenditures were allowable. However, we also found both the Denver Police Department and the Denver Sheriff Department submitted some of their grant reports late. Also, we found the police department had not completed the city's worksheet for determining whether the District Attorney's Office was a subrecipient of grant funding.

By implementing recommendations for stronger controls over reporting timeliness and by gaining a better understanding of the District Attorney's Office's subrecipient status, the Department of Public Safety will be better equipped to ensure the city is in compliance with grant requirements.

This performance audit is authorized pursuant to the City and County of Denver Charter, Article V, Part 2, Section 1, “General Powers and Duties of Auditor.” We conducted this performance 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 provides a reasonable basis for our findings and conclusions based on our audit objectives.

We extend our appreciation to the personnel in the Department of Public Safety who assisted and cooperated with us during the audit. For any questions, please feel free to contact me at 720-913-5000.

Denver Auditor’s Office

Timothy M. O’Brien, CPA
Auditor
Objective
Our objective was to determine (a) whether the Denver Department of Public Safety is complying with expenditure requirements under the Edward Byrne Memorial Justice Assistance Grant, (b) whether the department properly reported grant expenditures to the grant-governing authority, and (c) whether the Denver Police Department made the appropriate determination regarding the subrecipient status of the District Attorney's Office.

Background
The Edward Byrne Memorial Justice Assistance Grant Program is the leading source of federal justice funding to state and local jurisdictions. The grant provides states, tribes, and local governments with critical funding necessary to support a wide range of program areas — including law enforcement, prosecution, indigent defense, courts, crime prevention and education, corrections, drug treatment and enforcement, planning, evaluation, technology improvement, crime victim and witness initiatives, mental health programs, behavioral programs, and crisis intervention.

This audit reviewed two justice assistance grant awards within the city's Department of Public Safety — one award to the Denver Police Department and another award to the Denver Sheriff Department.

Highlights from Audit
We found all expenditures in our sample were allowable, according to grant requirements and federal regulations. However, we also noted the following compliance issues.

The Denver Police and Sheriff Departments Submitted Several Grant Reports Late
Specifically, the Denver Police Department submitted five of 21 reports late, and the Denver Sheriff Department submitted seven of nine reports late.

The Denver Police Department Did Not Take Appropriate Measures to Identify Subrecipients of Grant Funding
The Denver Police Department never completed the city's required “Subrecipient vs. Contractor” worksheet, which would document the District Attorney's Office's status as a grant subrecipient.
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BACKGROUND

Grant Description

The Edward Byrne Memorial Justice Assistance Grant Program is the leading source of federal justice funding to state and local jurisdictions.

The program provides states, tribes, and local governments with critical funding necessary to support a wide range of program areas — including law enforcement, prosecution, indigent defense, courts, crime prevention and education, corrections, drug treatment and enforcement, planning, evaluation, technology improvement, crime victim and witness initiatives, mental health programs, behavioral programs, and crisis intervention.¹

Our audit encompassed two separate Edward Byrne grant awards: one for the Denver Police Department and one for the Denver Sheriff Department.

All federal grants, including the Edward Byrne grant, are governed by a broad set of rules laid out in the U.S. Code of Federal Regulations.² Meanwhile, a section of federal law also gives specific guidance regarding the grant program.³ Additionally, each award has its own set of terms and deliverables, as outlined in separate grant agreements. The Denver Sheriff Department’s portion of Edward Byrne funding passes through from the state of Colorado’s Department of Public Safety, whereas the Denver Police Department’s portion of funding is awarded directly from the U.S. Department of Justice.

The terms of the grant agreements also outline how long the city has to spend the funds awarded in each year. For example, the Denver Police Department’s grant awards allow them four years to spend all the funds. Table 1 shows the amount of Edward Byrne grant funding received in recent years, and Table 2 on the following page shows how much was spent in 2019 specifically.

### TABLE 1. Total Edward Byrne Memorial Justice Assistance Grant Awards Received by the Denver Department of Public Safety since 2016

<table>
<thead>
<tr>
<th></th>
<th>2019 award</th>
<th>2018 award</th>
<th>2017 award</th>
<th>2016 award</th>
</tr>
</thead>
<tbody>
<tr>
<td>Denver Police</td>
<td>$421,799</td>
<td>$427,555</td>
<td>$423,861</td>
<td>$426,590</td>
</tr>
<tr>
<td>Denver Sheriff</td>
<td>$52,650</td>
<td>$58,500</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Source: U.S. Office of Justice Programs and the Denver Sheriff Department’s 2018 and 2019 grant agreements with the state of Colorado.

TABLE 2. Total Edward Byrne Memorial Justice Assistance Grant Awards Spent by the Denver Department of Public Safety in 2019

<table>
<thead>
<tr>
<th></th>
<th>2019 amount spent</th>
<th>2018 amount spent</th>
<th>2017 amount spent</th>
<th>2016 amount spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Denver Police</td>
<td>$0</td>
<td>$0</td>
<td>$331,257</td>
<td>$6,221</td>
</tr>
<tr>
<td>Denver Sheriff</td>
<td>$23,753</td>
<td>$15,836</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Source: The City and County of Denver’s Workday accounting system.

What the Grant Pays For

The Denver Police Department’s portion of the Edward Byrne grant pays for the salary and benefits of two positions in the Denver District Attorney’s Office. They work on programs including victim services, anti-trafficking, and adult diversion. In addition, the grant pays for training on grant management, and it also pays for part of the city’s subscription to a gunshot detection service, which triangulates gunshot sounds using sound waves that tell the police where to investigate.

The Denver Sheriff Department’s portion of the grant pays for assessments of new inmates. These assessments determine inmates’ needs so the department can develop a custom schedule of services that better support an inmate as they return to the community.
FINDING 1

The Denver Police and Sheriff Departments Submitted Several Grant Reports Late

CONDITION  Grant-Related Reports Were Submitted Late

As shown below in Figure 1, we found several grant-related reports were not submitted on time to the grant-governing authority, from both the police and sheriff portions of the Edward Byrne Memorial Justice Assistance Grant.

Specifically, the Denver Police Department submitted five of 21 reports late, and the Denver Sheriff Department submitted seven of nine reports late. Most of the late reports were between one day late and 20 days late, but three reports — two from the police and one from the sheriff — were submitted two to three months past the mandatory deadline.

FIGURE 1. Number of Days Denver Police and Denver Sheriff Grant Reports Were Late

**Denver Police Department**

**Late reports** Five of 21 submitted reports were late

<table>
<thead>
<tr>
<th>Semiannual performance report</th>
<th>Due</th>
<th>Days late</th>
<th>Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016 AWARD: FIRST HALF OF 2019</td>
<td>July 30, 2019</td>
<td>70</td>
<td>Oct. 8, 2019</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Quarterly performance reports</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2016 AWARD: FIRST QUARTER 2019</td>
<td>April 30, 2019</td>
<td>1</td>
<td>May 1, 2019</td>
</tr>
<tr>
<td>2016 AWARD: SECOND QUARTER 2019</td>
<td>July 30, 2019</td>
<td>59</td>
<td>Sept. 27, 19</td>
</tr>
<tr>
<td>2017 AWARD: SECOND QUARTER 2019</td>
<td>July 30, 2019</td>
<td>7</td>
<td>Aug. 6, 19</td>
</tr>
</tbody>
</table>

**Denver Sheriff Department**

**Late reports** Seven of nine submitted reports were late

<table>
<thead>
<tr>
<th>Closeout report</th>
<th>Due</th>
<th>Days late</th>
<th>Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018 AWARD: CLOSEOUT PROGRESS</td>
<td>May 15, 2019</td>
<td>16</td>
<td>May 31, 19</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Quarterly performance reports</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2018 AWARD: THIRD QUARTER 2019</td>
<td>Oct. 15, 2019</td>
<td>20</td>
<td>Nov. 4, 19</td>
</tr>
<tr>
<td>2019 AWARD: FIRST QUARTER 2020</td>
<td>April 15, 2020</td>
<td>14</td>
<td>April 29, 20</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Quarterly financial reports</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2018 AWARD: FIRST QUARTER 2019</td>
<td>April 15, 2019</td>
<td>1</td>
<td>April 16, 19</td>
</tr>
<tr>
<td>2019 AWARD: FIRST QUARTER 2020</td>
<td>April 15, 2020</td>
<td>16</td>
<td>May 1, 2020</td>
</tr>
</tbody>
</table>

Source: Auditor’s Office analysis of grant documents.

Note: Reference the Appendix for more information about our sampling methodology.
Grant Reports Have Mandatory Due Dates

- For the Denver Police Department grant award: The 2015 U.S. Department of Justice Grants Financial Guide and the federal grant reporting system both say performance reports are due 30 days after the end of the quarterly or semiannual period.¹
- For the Denver Sheriff Department grant award: Grant agreements with the state say quarterly reports are due 15 days after the end of the quarterly period.

Reasons for Late Reports Vary by Department

The police department's grant administrator left unexpectedly in June 2019, and the police's finance team did not have the personnel to submit reports on time because of competing priorities.

Meanwhile, Denver Sheriff officials said grant activities get lower priority compared to more pressing issues. Additionally, department officials said they have been understaffed since combining the sheriff finance team with other Department of Public Safety finance employees more than one year ago.

Late Reports Delay Grant Monitoring and Could Risk Continuation of Funding

By not submitting reports on time, the Denver Police and Sheriff departments cannot monitor their grant-related activities in a timely manner to ensure they comply with applicable federal requirements and that they achieve performance expectations.

Further, if Denver Police does not submit quarterly financial reports by the due date, the federal grant management system considers the reports delinquent. Likewise, if Denver Sheriff submits its reports late to the state, the state cannot submit the reports to the federal system on time. This means future grant funds may be withheld or delayed.

RECOMMENDATION 1.1

Perform Cross-Training for Grant-Reporting Duties – The Denver Police Department should plan for the unexpected loss of key staff members by cross-training employees on grant-reporting duties in case the primary person departs.

Agency Response: Agree, Implementation Date – Aug. 1, 2020

RECOMMENDATION 1.2

Increase the Priority for On-Time Reporting – The Denver Sheriff Department should take steps to increase the priority of on-time grant reporting — such as including the timing of reports in employees’ performance metrics, creating desk-level procedures for grant reporting, or using calendar reminders to inform staff when report due dates are coming up.

Agency Response: Agree, Implementation Date – July 31, 2020
FINDING 2
The Denver Police Department Did Not Take Appropriate Measures to Identify Subrecipients of Grant Funding

CONDITION Denver Police Officials Did Not Document Their Determination that the District Attorney’s Office Was Not a Grant Subrecipient

The Denver Police Department was not able to provide documentation to support its determination that the District Attorney’s Office was not a subrecipient of Edward Byrne Memorial Justice Assistance Grant funding.

CRITERIA City and Federal Rules Require Subrecipient Determinations

The section of the U.S. Code of Federal Regulations that governs federal grants requires that when a recipient of federal grant funds passes the money on to another party, there be a determination of whether that party is a subrecipient or a contractor. A city Fiscal Accountability Rule also requires this determination and provides a “Subrecipient vs. Contractor” worksheet to guide the determination.

CAUSE Denver Police Never Completed the City’s Worksheet for Subrecipient Determinations

Denver Police officials did not complete the “Subrecipient vs. Contractor” worksheet associated with the city's Fiscal Accountability Rule, which would have documented their determination of whether the District Attorney’s Office was or was not a subrecipient of Edward Byrne grant funding.

EFFECT Denver Police May Not Be Adequately Monitoring Grant Subrecipients

The Denver Police Department may not know if, or when, subrecipient monitoring applies to this or any other grant program. While we did not include other grants in the scope of this audit, our March 2020 audit of

7 Ibid.
the federal High Intensity Drug Trafficking Areas grant found other police department grants are passed on to other organizations.\(^8\)

Additionally, without determining the subrecipient status of the District Attorney’s Office, the Denver Police Department may not be in full compliance with grant regulations over subrecipient monitoring — which are there to ensure the award recipient fulfills all fiscal and programmatic responsibilities. To be clear, subrecipient status does not have any effect on allowable spending.

**RECOMMENDATION 2.1**

**Complete Required Worksheet** – The Denver Police Department should complete the “Subrecipient vs. Contractor” worksheet associated with the city’s Fiscal Accountability Rule 9.2 to determine whether the District Attorney’s Office is a subrecipient of its Edward Byrne Memorial Justice Assistance Grant funding and to document this decision. To determine proper classification, the police department could consult with the U.S. Department of Justice and/or other city agencies, such as the City Attorney’s Office or the Department of Finance.

**Agency Response: Agree, Implementation Date – Aug. 1, 2020**

**RECOMMENDATION 2.2**

**Report Subrecipient Determination** – If the results of the “Subrecipient vs. Contractor” worksheet indicate the District Attorney’s Office is a subrecipient of Denver Police Department grant funds, the police department should report the District Attorney’s Office as a subrecipient in all future reports of ongoing grants and in all future grant applications for the Edward Byrne Memorial Justice Assistance Grant Program.

**Agency Response: Agree, Implementation Date – Aug. 1, 2020**

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RECOMMENDATIONS

The agency narratives below are reprinted verbatim from the agency’s response letter, shown in the next section of this report.

1.1 Perform Cross-Training for Grant-Reporting Duties – The Denver Police Department should plan for the unexpected loss of key staff members by cross-training employees on grant-reporting duties in case the primary person departs.

Agency Response: Agree, Implementation Date – Aug. 1, 2020

Agency Narrative: The supervisor of the Grant Administrator has been cross-trained in the programmatic grant-reporting functions and has the required Department of Justice Financial Management training in 2020.

1.2 Increase the Priority for On-Time Reporting – The Denver Sheriff Department should take steps to increase the priority of on-time grant reporting — such as including the timing of reports in employees’ performance metrics, creating desk-level procedures for grant reporting, or using calendar reminders to inform staff when report due dates are coming up.

Agency Response: Agree, Implementation Date – July 31, 2020

Agency Narrative: We agree with this recommendation and will implement Outlook calendar reminders at the end of each quarter.

2.1 Complete Required Worksheet – The Denver Police Department should complete the “Subrecipient vs. Contractor” worksheet associated with the city’s Fiscal Accountability Rule 9.2 to determine whether the District Attorney’s Office is a subrecipient of its Edward Byrne Memorial Justice Assistance Grant funding and to document this decision. To determine proper classification, the police department could consult with the U.S. Department of Justice and/or other city agencies, such as the City Attorney’s Office or the Department of Finance.

Agency Response: Agree, Implementation Date – Aug. 1, 2020

Agency Narrative: The Department has completed the Subrecipient vs. Contractor worksheet and maintained the results in the grant contract file.

2.2 Report Subrecipient Determination – If the results of the “Subrecipient vs. Contractor” worksheet indicate the District Attorney’s Office is a subrecipient of Denver Police Department grant funds, the police department should report the District Attorney’s Office as a subrecipient in all future
reports of ongoing grants and in all future grant applications for the Edward Byrne Memorial Justice Assistance Grant Program.

**Agency Response: Agree, Implementation Date – Aug. 1, 2020**

*Agency Narrative:* The Department completed the Subrecipient vs. Contractor worksheet and will appropriately report the Denver District Attorney’s Office in all future Edward Byrne Memorial Justice Assistance grants.
AGENCY RESPONSE TO AUDIT RECOMMENDATIONS

July 28, 2020

Auditor Timothy M. O’Brien, CPA
Office of the Auditor
City and County of Denver
201 West Colfax Avenue, Dept. 705
Denver, Colorado 80202

Dear Mr. O’Brien,

The Office of the Auditor has conducted a compliance audit of the Edward Byrne Memorial Justice Assistance Grant.

This memorandum provides a written response for each reportable condition noted in the Auditor’s Report final draft that was sent to us on February 24, 2020. This response complies with Section 20-276 (c) of the Denver Revised Municipal Code (D.R.M.C.).

AUDIT FINDING 1
The Denver Police and Sheriff Departments Submitted Several Grant Reports Late

<table>
<thead>
<tr>
<th>RECOMMENDATION 1.1</th>
</tr>
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<tbody>
<tr>
<td><strong>Perform Cross-Training for Grant-Reporting Duties</strong> – The Denver Police Department should plan for the unexpected loss of key staff members by cross-training employees on grant-reporting duties in case the primary person departs.</td>
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<tr>
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<th>Target date to complete implementation activities (Generally expected within 60 to 90 days)</th>
<th>Name and phone number of specific point of contact for implementation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agree</td>
<td>08/01/2020</td>
<td>Derek Cary, 720.576.8000</td>
</tr>
</tbody>
</table>

**Narrative for Recommendation 1.1**
The supervisor of the Grant Administrator has been cross-trained in the programmatic grant-reporting functions and has attended the required Department of Justice Financial Management training in 2020.
AUDIT FINDING 2
The Denver Police Department Did Not Take Appropriate Measures to Identify Subrecipients of Grant Funding

RECOMMENDATION 2.1

Complete Required Worksheet – The Denver Police Department should complete the “Subrecipient vs. Contractor” worksheet associated with the city’s Fiscal Accountability Rule 9.2 to determine whether the District Attorney’s Office is a subrecipient of its Edward Byrne Memorial Justice Assistance Grant funding and to document this decision. To determine proper classification, the police department could consult with the U.S. Department of Justice and/or other city agencies, such as the City Attorney’s Office or the Department of Finance.

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</thead>
<tbody>
<tr>
<td>Agree</td>
<td>08/01/2020</td>
<td>Derek Cary, 720.576.8000</td>
</tr>
</tbody>
</table>

Narrative for Recommendation 2.1
The Department has completed the Subrecipient vs. Contractor worksheet and maintained the results in the grant contract file.

RECOMMENDATION 2.2

Report Subrecipient Determination – If the results of the “Subrecipient vs. Contractor” worksheet indicate the District Attorney’s Office is a subrecipient of Denver Police Department grant funds, the police department should report the District Attorney’s Office as a subrecipient in all future reports of ongoing grants and in all future grant applications for the Edward Byrne Memorial Justice Assistance Grant Program.

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<tr>
<th>Agree or Disagree with Recommendation</th>
<th>Target date to complete implementation activities (Generally expected within 60 to 90 days)</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Agree</td>
<td>08/01/2020</td>
<td>Derek Cary, 720.576.8000</td>
</tr>
</tbody>
</table>

Narrative for Recommendation 2.2
The Department completed the Subrecipient vs. Contractor worksheet and will appropriately report the Denver District Attorney’s Office in all future Edward Byrne Memorial Justice Assistance grants.

Please contact Derek Cary at 720.576.8000 with any questions.

Sincerely,

Jeannie Springer
Financial Manager

cc: Valerie G. Walling, CPA, CMC®, Deputy Auditor
Alan Salazar, Chief of Staff, Mayor’s Office
Evan Dreyer, Deputy Chief of Staff, Mayor’s Office
Dawn Wiseman, CRMA, Audit Director
Derek Cary, Accounting Supervisor
Eric Barello, Senior Accountant
July 28, 2020

Auditor Timothy M. O’Brien, CPA
Office of the Auditor
City and County of Denver
201 West Colfax Avenue, Dept. 705
Denver, Colorado 80202

Dear Mr. O’Brien,

The Office of the Auditor has conducted a compliance audit of the Edward Byrne Memorial Justice Assistance Grant.

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AUDIT FINDING 1
The Denver Police and Sheriff Departments Submitted Several Grant Reports Late

RECOMMENDATION 1.2

Increase the Priority for On-Time Reporting — The Denver Sheriff Department should take steps to increase the priority of on-time grant reporting — such as including the timing of reports in employees’ performance metrics, creating desk-level procedures for grant reporting, or using calendar reminders to inform staff when report due dates are coming up.

<table>
<thead>
<tr>
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<th>Name and phone number of specific point of contact for implementation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agree</td>
<td>07/31/2020</td>
<td>Mark Valentine 720.913.3077</td>
</tr>
</tbody>
</table>
Narrative for Recommendation 1.2
We agree with this recommendation and will implement Outlook calendar reminders at the end of each quarter. Please contact Carrie Stanley at Carrie.Stanley@denvergov.org with any questions.

Sincerely,

Mark Valentine
DOS Manager, Financial Services

cc: Valerie G. Walling, CPA, CMC®, Deputy Auditor
    Alan Salazar, Chief of Staff, Mayor’s Office
    Evan Dreyer, Deputy Chief of Staff, Mayor’s Office
    Dawn Wiseman, CRMA, Audit Director
    Laura Brown, Senior Account, DOS-DSD Finance
    Elias Diggs, Sheriff, DSD
    Carrie Stanley, Director of Inmate Programs, DSD
OBJECTIVE

Our objective was to determine (a) whether the Denver Department of Public Safety is complying with expenditure requirements under the Edward Byrne Memorial Justice Assistance Grant, (b) whether the department properly reported grant expenditures to the grant-governing authority, and (c) whether the Denver Police Department made the appropriate determination regarding the subrecipient status of the District Attorney’s Office.

SCOPE

We reviewed the Denver Department of Public Safety's compliance with federal, regional, and local grant allowable cost and reporting requirements for the Edward Byrne Memorial Justice Assistance Grant for calendar year 2019.

METHODOLOGY

We applied several methodologies during the audit process to gather and analyze pertinent information related to our audit objectives. The methodologies included but were not limited to:

- Reviewing and documenting allowable activities and allowable costs in grant agreements and other federal rules
- Selecting a sample of expenditures and performing procedures to verify whether a transaction was for an allowable activity and/or cost in accordance with the grant agreements and other federal rules. For the methodology used for our expenditure sample selection, reference the Appendix.
- Reviewing and documenting grant requirements regarding the timing of report submissions
- Selecting a sample of reports to review for timeliness, proper format, and completeness. For the methodology used for our report sample selection, reference the Appendix.
- Reviewing the Denver Police Department’s documentation regarding its determination of the District Attorney’s Office’s status as a subrecipient, and reviewing related federal and local regulations to determine what requirements may not be followed by not properly identifying and reporting subrecipients.
APPENDIX

Sampling Methodology

ALLOWABLE ACTIVITIES AND COSTS

To test for allowable activities and allowable costs, we reviewed a random sample of 32 transactions from a population of 151 transactions in 2019 from the Denver Police Department’s portion of the Edward Byrne Memorial Justice Assistance Grant — totaling $301,773.

We used a stratified random sampling method and split the population by the type of expenditure. Then we sampled proportionately by the type of expenditure compared to the total population. For example, regular compensation was 17% of total expenditures, so 17% of our sample included expenditures from the regular compensation group. The types of expenditures included the following:

- Regular compensation
- Retirement pension
- Health savings account
- Social Security taxes
- Employer-paid health insurance
- Employer-paid dental insurance
- Employer-paid life insurance
- Employer-paid disability insurance
- Professional services
- Travel and transportation
- Employee training

Auditors chose to split the population by expenditure type because the same types of transactions are likely to have the same types of controls. We used a random number generator to select the 32 transactions tested. Each item was then tested for the following attributes:

- Was the expenditure an allowable activity under federal regulations?
- Was it an allowable cost under federal regulations?
- Was it appropriately categorized?
- Did the expenditure have documentation to support the transaction details?

We selected 32 items that would allow us to determine whether the error rate for each attribute tested in the population of 151 expenditures was below 5 percent at an 85% confidence level.
In addition to the random sample of police department transactions, we reviewed all four transactions in 2019 from the Denver Sheriff Department’s portion of the grant — totaling $39,588.64. We tested these four transactions for the same attributes as the sampled items.

TIMELINESS, COMPLETENESS, AND FORMAT OF REPORTING

To test for the timeliness of reporting for both portions of the grant, we included all reports that had 2019 transaction activity. To test for the completeness and use of proper formatting in the grant reports, our sample included:

• All closeout and semiannual reports for both portions of the grant — specifically, one closeout report and three semiannual reports from the Denver Police Department and two closeout reports from the Denver Sheriff Department.

• Six of 16 quarterly reports from the Denver Police Department for 2019, split evenly across financial and performance reports and evenly across the period of the grant. (Therefore, we tested three financial reports and three performance metric reports, and for each type of report, we reviewed one from the beginning, one from the middle, and one from the end of the grant period.)

• Four of eight quarterly reports from the Denver Sheriff Department for 2019, split evenly across both periods of reporting — two from the 2018 grant award year and two from the 2019 grant award year
Office of the Auditor

The Auditor of the City and County of Denver is independently elected by the citizens of Denver. He is responsible for examining and evaluating the operations of City agencies and contractors for the purpose of ensuring the proper and efficient use of City resources. He also provides other audit services and information to City Council, the Mayor, and the public to improve all aspects of Denver’s government.

The Audit Committee is chaired by the Auditor and consists of seven members. The Audit Committee assists the Auditor in his oversight responsibilities regarding the integrity of the City's finances and operations, including the reliability of the City's financial statements. The Audit Committee is structured in a manner that ensures the independent oversight of City operations, thereby enhancing citizen confidence and avoiding any appearance of a conflict of interest.

Our Mission

We deliver independent, transparent, and professional oversight in order to safeguard and improve the public’s investment in the City of Denver. Our work is performed on behalf of everyone who cares about the City, including its residents, workers, and decision-makers.