



Audit of the Office of Community Oriented Policing Services  
School Violence Prevention Program Grant  
Awarded to the Williston Basin School District  
Williston, North Dakota



AUDIT DIVISION

25-061

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**JUNE 2025**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Community Oriented Policing Services School Violence Prevention Program Grant Awarded to the Williston Basin School District, Williston, North Dakota**

### **Objectives**

The Office of Community Oriented Policing Services (COPS Office) awarded the Williston Basin School District (WBSD) a grant totaling \$500,000 under the School Violence Prevention Program (SVPP). The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether the grantee demonstrated adequate progress towards achieving the program goal and objectives.

### **Results in Brief**

We found the WBSD demonstrated adequate progress towards achieving the stated goal of the grant. This audit did not identify significant concerns regarding the WBSD's required performance reports and drawdown procedures. However, we identified areas of improvement related to annual audits, budget management and control, equipment management, matching costs, and federal financial reports.

### **Recommendations**

Our report contains seven recommendations to the COPS Office. We requested a response to our draft audit report from the WBSD and the COPS Office, which can be found in Appendices 2 and 3, respectively. Our analysis of those responses is included in Appendix 4.

### **Audit Results**

The purpose of the COPS Office grant we audited was to use technology to improve security on school grounds. The project period for the grant was from October 2022 through September 2025. As of October 2024, the WBSD had drawn down the total grant amount of \$500,000.

#### **Program Goal and Accomplishments**

The WBSD purchased and installed technology to improve the security of the schools, demonstrating adequate progress towards achieving the grant goal.

#### **Single Audit**

We found the WBSD did not comply with the required timeframe for completing its annual audit required under the Single Audit Act of 1984, as amended.

#### **Budget Management and Control**

The WBSD did not properly track and categorize expenditures by the proper budget cost categories, resulting in spending in unapproved cost categories. Also, we were unable to determine compliance with the 10-percent threshold for transfers among budget categories.

#### **Equipment Management**

The WBSD did not maintain complete property records for equipment purchased with grant funds and lacked policies to adhere to the physical inventory requirement.

#### **Matching Costs**

We found the WBSD lacked policies and procedures to ensure the matching funds requirement is met and tracked properly.

#### **Federal Financial Reports**

The WBSD inaccurately identified program income on federal financial reports when there was none and at the time did not submit the past three quarterly reports.

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# Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) audited a \$500,000 grant awarded by the Office of Community Oriented Policing Services (COPS Office) under the School Violence Prevention Program (SVPP) to the Williston Basin School District (WBSD) in Williston, North Dakota, as shown in the table below.

## Grant Awarded to the WBSD

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
15JCOPS-22-GG-04156-SSIX	COPS	10/14/2022	10/01/2022	09/30/2025	\$500,000
<b>Total:</b>					<b>\$500,000</b>

Source: DOJ JustGrants

Funding through the SVPP supports states, local units of government, and tribes to improve security at schools and on school grounds through school safety programs and technology.

## The Grantee

In 2022, two school districts merged to form the WBSD, which now includes a pre-K school program, seven elementary schools, one middle school, and two high schools in northwestern North Dakota. The WBSD aims to ensure a safe, secure, caring, and respectful learning environment where all community stakeholders work together to promote each student’s academic, social, and emotional growth and success.

## OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goal and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

We tested compliance with what we considered to be the most important conditions of the grant. The DOJ Grants Financial Guide; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the grant documents contain the primary criteria we applied during the audit.

The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit’s objectives, scope, and methodology.

# Audit Results

## Program Performance and Accomplishments

To determine whether the WBSD demonstrated adequate progress towards achieving the program goal and objectives we reviewed the grant solicitation, assessed required performance reports, interviewed WBSD officials, and physically verified the receipt and installation of technology purchased under the grant. We determined whether the required reports were accurate by tracing performance measures back to source documentation.

### Program Goal and Objectives

The goal of the SVPP grant was to improve security at schools and on school grounds through the implementation of technology. The WBSD intended to achieve this goal by updating and enhancing its surveillance system.

WBSD purchased and installed technology, including interior and exterior security cameras. In December 2024, we toured schools throughout the WBSD and confirmed that the equipment was installed and used to monitor schools and school grounds, as shown to the right. Based on our review, the WBSD demonstrated adequate progress towards achieving the grant's stated goal.

### Required Performance Reports

According to the DOJ Grants Financial Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation. To verify the information in WBSD's progress reports, we sampled four performance measures from the two most recent reports, totaling eight items. We traced these items to supporting documentation maintained by the WBSD and interviewed officials knowledgeable about the program.

Based on our progress report testing, we found no instances of overstatement or understatement in the accomplishments described in the required reports.



## Grant Financial Management

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. To assess the WBSD's financial management of the audited grant, we interviewed WBSD financial staff, examined policies and procedures, and inspected grant documents to determine whether the WBSD adequately safeguarded the grant funds we audited. We also reviewed the WBSD's audit report for 2022 to identify any reported internal control weaknesses or significant noncompliance issues related to DOJ awards. Finally, we performed testing in the areas relevant for the management of this grant, as discussed throughout this report.

### Single Audit

Non-federal entities that receive federal financial assistance are required to comply with the *Single Audit Act of 1984*, as amended. The Single Audit Act provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures.<sup>1</sup> The single audit must be submitted to the Federal Audit Clearinghouse within 30 calendar days after the auditee receives the auditor's report or 9 months after the audit period ends, whichever is earlier.

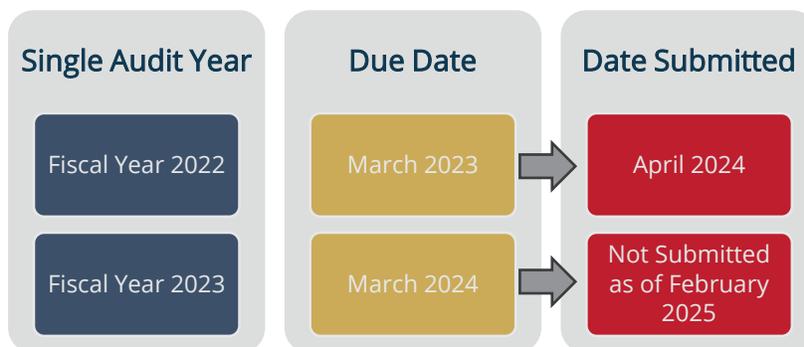
We found that WBSD had not submitted single audits for fiscal years 2022 or 2023 within the required timeframe, and the FY 2023 single audit—which would have been due no later than March 31, 2024—was still outstanding at the time of our audit. A WBSD official told us the delays were due to a shortage of qualified auditors. Our review of the WBSD's audit policy found it lacked criteria for single audit completion, including the required timeframe and submission. See Figure 2 for an illustration of the single audit submissions.

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<sup>1</sup> We reviewed the single audit periods for fiscal years 2022 and 2023 because single audits for these time periods should have been submitted at the time of our audit. During that time, the Uniform Guidance required entities that expend \$750,000 or more in federal funds within the entity's fiscal year have a single audit performed annually covering all federal funds expended that year. As of fiscal year 2025, the single audit threshold was increased to \$1,000,000 in expenditures per fiscal year.

Figure 2

Recent Single Audit Submission Timeline



Source: OIG

Single audits promote sound financial management, including effective internal controls, with respect to federal awards administered by non-federal entities. Without up-to-date single audits, federal granting agencies lack this important information. We recommend that the COPS Office ensure the WBSD submits its FY 2023 single audit and develops and implements policies and procedures to ensure timely completion and submission of all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe.

### Budget Management and Control

According to the DOJ Grants Financial Guide, the recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, recipients must initiate a Grant Award Modification (GAM) request for a budget modification that reallocates funds to a cost category that was not included in the original budget.

WBSD's approved budget included only equipment expenses. However, throughout the grant period, WBSD categorized all expenditures as Supplies/Software. In April 2024, the COPS Office performed an Enhanced Office-Based Grant Review and found the WBSD purchased items not previously approved under the grant, including labor costs for technology installation. The COPS Office reviewed grant documentation including purchase orders, receipts, and detailed budgetary spreadsheets and did not identify compliance issues related to either unallowable or unsupported costs. However, COPS Office instructed the WBSD to submit a budget modification GAM to reflect total costs and correct cost categories. Our independent review of WBSD's budget management concurred with the COPS Office finding.

The WBSD initiated the GAM in April 2024, but the revised budget categories did not align with actual expenditures or COPS Office guidance, reflecting only purchases in the supply and other direct cost categories, and miscategorizing equipment costs. The COPS Office reviewed the GAM and requested additional documentation and a budget narrative in June 2024. In February 2025, the COPS Office denied

the GAM request because WBSD had not provided the requested documents. Consequently, we found the WBSD was not in compliance with the requirement of initiating a GAM for a budget change affecting unapproved cost categories.

The DOJ Grants Financial Guide also requires recipients to initiate a GAM request for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount. We could not determine WBSD's compliance with this requirement because the WBSD did not track and categorize expenditures by the proper budget cost categories. This poses a potential risk of noncompliance.

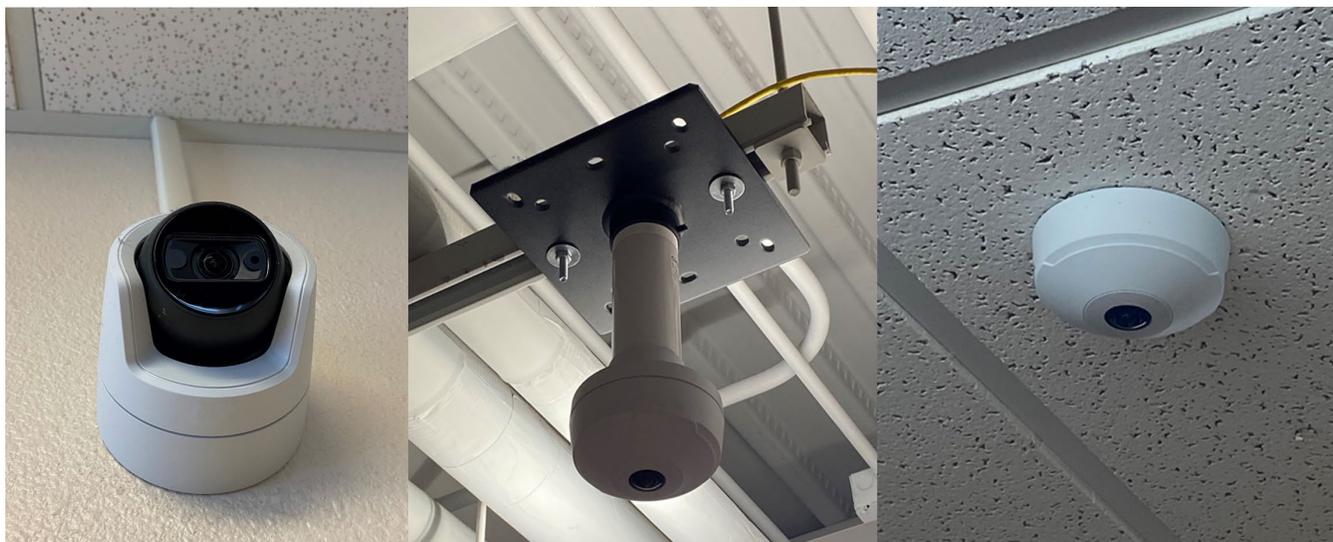
Because COPS Office did not identify compliance issues related to either unallowable or unsupported costs, we did not question any costs related to budget management. However, we recommend the COPS Office coordinate with the WBSD to develop policies and procedures to properly categorize and track grant expenditures in the appropriate budget categories in accordance with the DOJ Grants Financial Guide and initiate a GAM request if a budget modification reallocates funds to unapproved cost categories or if a proposed change exceeds 10 percent of the total award.

### Grant Expenditures

For grant number 15JCOPS-22-GG-04156-SSIX, the WBSD used grant funds to purchase equipment, supplies, and other direct costs to enhance school district security. Expenditures included interior and exterior security cameras, Wi-Fi access points, network switches, and a video surveillance and access control system. See the figure below for interior cameras purchased for the grant project.

Figure 3

Interior Cameras Purchased with SVPP Funding Located within WBSD Schools



Source: OIG (brand name blurred in photos)

## Direct Costs

The WBSD was required to expend \$225,741 in local funds for the grant, representing a 31 percent local match. Since the cumulative amount expended was comprised of only five purchases, we tested 100 percent of the cumulative amount spent to determine whether costs charged to the grant were allowable, supported, and properly allocated in compliance with grant requirements. We reviewed documentation, accounting records, and performed verification testing related to grant expenditures.

We did not identify significant issues with the supplies and other direct costs purchased with grant funding. However, we did identify issues related to equipment management and matching costs. The following sections detail our findings.

## Equipment Management

To assess the equipment purchased with the grant, we inspected equipment on site and interviewed WBSD staff who manage it. We determined the WBSD did not maintain complete property records and lacked policies to ensure the required physical inventory is conducted every 2 years.

According to the DOJ Grants Financial Guide, recipients must maintain property records for equipment acquired in whole or in part under a federal award. The property records should include the following elements: description, acquisition date, location, cost, percentage of federal participation in the cost, who holds the title, use and condition, serial number or other identification number, source of the property (including the federal award identification number), and disposition data if applicable. Additionally, recipients are required to take a physical inventory of the property and reconcile the results with property records once every 2 years.

While on site, we found that the WBSD's property management system lacked complete records for the equipment we tested. Of the 21 pieces we tested, 11 were not in the system, and the remaining 10 did not have all the required elements. The WBSD staff confirmed that some required property management fields were not tracked and that there were no policies and procedures for maintaining property records in accordance with DOJ Grants Financial Guide requirements.

We also found that the WBSD lacked policies and procedures for conducting physical inventories on grant equipment. A WBSD employee believed that this was because it is not a state requirement, and grant employees may not have been aware of the federal requirement. To mitigate the risk of theft, loss, damage, or disposal of property, we recommend that the COPS Office ensure the WBSD develops and implements written policies and procedures for maintaining complete property records and conducting required physical inventory on equipment. We also recommend the COPS Office ensure the WBSD adds existing federally funded equipment into the improved property management system.

## Matching Costs

Matching costs are the non-federal recipient's share of the total project costs. According to the 15JCOPS-22-GG-04156-SSIX award package, recipients are required to contribute a local match of at least 25 percent of the total project cost, which must be a cash match paid during the award period. The WBSD's required match was 31 percent of the total project costs, amounting to \$225,741. The DOJ Grants Financial Guide also requires recipients to maintain records that clearly show the source, amount, and timing of all

matched contributions.

Because the full grant amount was drawn down, we analyzed whether WBSD met the required match by comparing the cumulative expenditures minus the drawdown amounts to the required match amount. We found the WBSD had not met the match by \$2,190. A WBSD official agreed with the calculations and told us that it appeared the WBSD had not met the match as of December 2024. We do not take issue as the WBSD has until the end of the grant period, September 2025, to meet the match requirement.

We also found WBSD lacked written policies and procedures for match requirements and tracking and did not maintain records that clearly demonstrated the source, amount, and timing of the match contributions. Current WBSD financial staff were not employed by the school district when the match was calculated, and were unsure how WBSD's match requirement was tracked. The lack of such policies increases the risk of improper tracking or failure to meet the match requirement in full.

We recommend the COPS Office ensure the WBSD develops and implements written policies and procedures to ensure grant match requirements are met and properly tracked.

## **Drawdowns**

According to the DOJ Grants Financial Guide, an adequate accounting system should be established to maintain documentation to support all receipts of federal funds. If recipients have drawn down funds in excess of federal expenditures at the end of the grant award, unused funds must be returned to the awarding agency. The WBSD's practice was to complete drawdown requests on a reimbursement basis using its accounting system to identify unreimbursed costs. By October 2024, the WBSD had drawn down the total grant amount of \$500,000. To assess the WBSD's management of grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records. We did not identify significant deficiencies related to the recipient's process for developing drawdown requests.

## **Federal Financial Reports**

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To verify the accuracy of WBSD's federal financial reports (FFR), we compared the two most recent reports to the WBSD's accounting records. These reports covered the periods of July through September and October through December 2023. We determined that cumulative expenditures for the reviewed reports matched the accounting records. However, the WBSD inaccurately included program income on the reports, which was not approved in the budget and was not generated from grant activity. When we asked about it, WBSD staff agreed that program income should not have been reported. Additionally, at the time of our assessment the WBSD had not completed the past three quarterly FFRs and completed over \$2,000 in returns during this time. These adjustments should have been reflected in subsequent FFRs. Without accurate and timely FFRs, the COPS Office lacks reliable monitoring information.

The WBSD lacked written policies and procedures instructing staff on when and how to create FFRs. We recommend the COPS Office require the WBSD to develop and implement written policies and procedures

to ensure accurate and timely FFR submissions. We also recommend the COPS Office ensure outstanding federal financial reporting is submitted.

## Conclusion and Recommendations

As a result of our audit testing, we concluded that the WBSD did not fully adhere to all of the grant requirements we tested but demonstrated adequate progress towards achieving the grant's stated goal. We found no significant issues with the WBSD's performance reports and drawdown procedures. However, we found that the WBSD did not comply with essential award conditions related to the single audit requirement, budget management and control, equipment management, matching costs, and FFRs. We provide seven recommendations to the COPS Office to address these deficiencies.

We recommend that the COPS Office:

1. Ensure the WBSD submits its FY 2023 single audit and develops and implements policies and procedures to ensure timely completion and submission of all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe.
2. Coordinate with the WBSD to develop policies and procedures to properly categorize and track grant expenditures in the appropriate budget categories in accordance with the DOJ Grants Financial Guide and initiate a GAM if a budget modification reallocates funds to unapproved cost categories or if a proposed change exceeds 10 percent of the total award.
3. Ensure the WBSD develops and implements written policies and procedures for maintaining complete property records and conducting required physical inventory on equipment.
4. Ensure the WBSD adds existing federally funded equipment into the improved property management system.
5. Ensure the WBSD develops and implements written policies and procedures to ensure grant match requirements are met and properly tracked.
6. Require the WBSD to develop and implement written policies and procedures to ensure accurate and timely FFR submissions.
7. Ensure outstanding federal financial reporting is submitted.

# APPENDIX 1: Objectives, Scope, and Methodology

## Objectives

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goal and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

## Scope and Methodology

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.

This was an audit of the Office of Community Oriented Policing Services (COPS Office) grant awarded to the Williston Basin School District (WBSD) under the School Violence Prevention Program (SVPP), grant number 15JCOPS-22-GG-04156-SSIX. The total award amount was \$500,000 with a required match of \$225,741, and as of October 7, 2024, WBSD had drawn down the total award amount of \$500,000. Our audit concentrated on, but was not limited to, the period of October 2022 through November 2024. At the time of our audit the grant was fully expended but not closed; the official grant end date is September 30, 2025.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of the WBSD's activities related to the audited grant. We tested 100 percent of grant expenditures related to equipment, supplies, and other direct costs, and we performed sample-based audit testing for equipment management, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The DOJ Grants Financial Guide; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the grant documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from DOJ's JustGrants system and DOJ's Data Management, Reporting, and Analytics system, as well as the WBSD's accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

## Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objectives. We did not evaluate the internal controls of the WBSD to provide assurance on its internal control structure as a whole. WBSD management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on the WBSD's internal control structure as a whole, we offer this statement solely for the information and use of the WBSD and the COPS Office.<sup>2</sup>

We interviewed WBSD employees, reviewed written policies and procedures, and evaluated supporting documentation. We assessed management's design of significant internal controls and identified deficiencies that we believe could affect the WBSD's ability to effectively operate, and to ensure compliance with laws and regulations. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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<sup>2</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

# APPENDIX 2: The Williston Basin School District Response to the Draft Report



Williston Basin School District #7

820 E Broadway  
PO Box 1407  
Williston, ND 58802

(701)572-1580

WillistonSchools.org

May 5, 2025

Kimberly Rice  
Acting Regional Audit Manager  
Denver Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
1120 Lincoln Street, Suite 1500  
Denver, CO 80203

Handwritten signatures and notes in blue ink, including a signature that appears to be 'Jason Germundson' and some illegible scribbles.

Dear Ms. Rice:

RE: COPS grant 15JCOPS-22-GG-04156-SSIX

In response to DRAFT audit report findings.

1. SINGLE AUDIT – We acknowledge our Single Audits are past due. The district has contracted and are in the process of completing FY23 & FY24 audits, including the single audits for those years. They should be complete within the next 30 days. We have also contracted to have FY25 audit complete late fall of 2025. As we were completing the FY23 & FY24 audits, it was found that the FY22 single audit was not submitted. As of this response, that single audit has been submitted.
2. BUDGET MANAGEMENT & CONTROL – During this grant cycle, there were numerous changes in employees in charge of this grant. Current employees are in the process of utilizing current systems to manage and track equipment; budgets; timelines; and reporting. We acknowledge that items fell thru the cracks and as a result documentation is improved. Current policies lay out parameters when dealing with grants, but prior administration did not do any internal audits to be sure all items were being followed.
3. INVENTORY – Inventory will be updated within internal tracking programs to designate necessary federal funded guidelines.
4. TIMELINES – All grants going forward are required to be reported to the district Business Office, along with guidelines and timelines. The Business Office will not in system when reports are due for reporting requirements.

Sincerely,

A handwritten signature in blue ink, dated 5/5/25, over the typed name of Dr. Jason Germundson.

Dr. Jason Germundson  
Interim Superintendent

*The Williston Basin School District #7 does not discriminate on the basis of race, color, religion, national origin, sex, disability, or age in its programs or activities and provides equal access to the Boy Scouts and other designated youth groups.*



# Williston Basin School District #7

820 E Broadway  
PO Box 1407  
Williston, ND 58802

(701)572-1580

WillistonSchools.org

A handwritten signature in blue ink, appearing to read 'Michael Arnold', is written above the printed name.

*Michael Arnold*  
Business Manager

A handwritten signature in black ink, appearing to read 'Courtney Voorheis', is written above the printed name.

*Courtney Voorheis*  
Technology Director

*The Williston Basin School District #7 does not discriminate on the basis of race, color, religion, national origin, sex, disability, or age in its programs or activities and provides equal access to the Boy Scouts and other designated youth groups.*

# APPENDIX 3: The Office of Community Oriented Policing Services Response to the Draft Report



U.S. DEPARTMENT OF JUSTICE  
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES  
Grant Operations Directorate/Grant Monitoring Division  
145 N Street, N.E., Washington, DC 20530

**COPS**

## MEMORANDUM

**To:**  
Kimberly Rice  
Acting Regional Audit Manager  
Denver Regional Audit Office  
U.S. Department of Justice, Office of the Inspector General

**From:**  
Funmi Okoli & Frank Adededji  
Auditors

**Date:**  
May 19, 2025

**Subject:**  
Response to the Draft Audit Report for the Williston Basin School District

This memorandum is in response to the draft audit report issued on April 25, 2025, regarding the COPS School Violence Prevention Grant (#15JCOPS-22-GG-04156-SSIX) awarded to the Williston Basin School District (WBSD). For clarity and ease of reference, each audit recommendation is presented in bold and underlined, followed by the COPS Office's response and planned corrective action.

**Recommendation 1 - Ensure the WBSD submits its FY 2023 single audit and develops and implements policies and procedures to ensure timely completion and submission of all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe.**

**COPS Office Response:**  
The COPS Office concurs with this recommendation.

**Planned Action:**  
The COPS Office will work with the WBSD to resolve this recommendation.

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING



Kimberly Rice  
Acting Regional Audit Manager  
Denver Regional Audit Office  
U.S. Department of Justice, Office of the Inspector General  
May 19, 2025  
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**Recommendation 2 - Coordinate with the WBSD to develop policies and procedures to properly categorize and track grant expenditures in the appropriate budget categories in accordance with the DOJ Grants Financial Guide and initiate a GAM if a budget modification reallocates funds to unapproved cost categories or if a proposed change exceeds 10 percent of the total award.**

**COPS Office Response:**  
The COPS Office concurs with this recommendation.

**Planned Action:**  
The COPS Office will work with the WBSD to resolve this recommendation.

**Recommendation 3 - Ensure the WBSD develops and implements written policies and procedures for maintaining complete property records and conducting required physical inventory on equipment.**

**COPS Office Response:**  
The COPS Office concurs with this recommendation.

**Planned Action:**  
The COPS Office will work with the WBSD to resolve this recommendation.

**Recommendation 4 - Ensure the WBSD adds existing federally funded equipment into the improved property management system.**

**COPS Office Response:**  
The COPS Office concurs with this recommendation.

**Planned Action:**  
The COPS Office will work with the WBSD to resolve this recommendation.

Kimberly Rice  
Acting Regional Audit Manager  
Denver Regional Audit Office  
U.S. Department of Justice, Office of the Inspector General  
May 19, 2025  
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**Recommendation 5 - Ensure the WBSD develops and implements written policies and procedures to ensure grant match requirements are met and properly tracked.**

**COPS Office Response:**

The COPS Office concurs with this recommendation.

**Planned Action:**

The COPS Office will work with the WBSD to resolve this recommendation.

**Recommendation 6 - Require the WBSD to develop and implement written policies and procedures to ensure accurate and timely FFR submissions.**

**COPS Office Response:**

The COPS Office concurs with this recommendation.

**Planned Action:**

The COPS Office will work with the WBSD to resolve this recommendation.

**Recommendation 7 - Ensure outstanding federal financial reporting is submitted.**

**COPS Office Response:**

The COPS Office concurs with this recommendation.

**Planned Action:**

The COPS Office will work with the WBSD to resolve this recommendation.

The COPS Office appreciates the opportunity to review and respond to the draft audit report. If you have any questions, please contact us at 202-598-5994 (Funmi) or 202-795-0530 (Frank), or via e-mail: [Funmi.Okoli@usdoj.gov](mailto:Funmi.Okoli@usdoj.gov) or [frank.adededji@usdoj.gov](mailto:frank.adededji@usdoj.gov).

cc: Marcia O. Jackson  
Assistant Director of Grant Monitoring Division  
Office of Community Oriented Policing Services

Kendra Wharton  
Associate Deputy Attorney General

Kimberly Rice  
Acting Regional Audit Manager  
Denver Regional Audit Office  
U.S. Department of Justice, Office of the Inspector General  
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cc:

Tracy T. Washington  
Chief of Staff and Deputy Associate Attorney General  
Office of the Associate Attorney General

Jason Manion  
Counselor  
Office of the Associate Attorney General

Brian Lea  
Deputy Associate Attorney General

Louise Duhamel  
Assistant Director  
Audit Liaison Group  
Internal Review and Evaluation Office  
Justice Management Division

Grant File: SVPP #15JCOPS-22-GG-04156-SSIX

## **APPENDIX 4: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report**

The OIG provided a draft of this audit report to the Office of Community Oriented Policing Services (COPS Office) and the Williston Basin School District (WBSD). The WBSD response is incorporated in Appendix 2 and the COPS Office response is incorporated in Appendix 3 of this final report. In response to our draft audit report, the COPS Office concurred with our recommendations, and as a result, the status of the audit report is resolved. In its response to the draft report, the WBSD did not state whether it agreed with the seven recommendations but it stated actions intended to address the recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### **Recommendations for the COPS Office:**

- 1. Ensure the WBSD submits its FY 2023 single audit and develops and implements policies and procedures to ensure timely completion and submission of all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe.**

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response it will work with the WBSD to resolve this recommendation. As a result, this recommendation is resolved.

In its response, WBSD did not state whether it agreed with our recommendation, but acknowledged its single audits are past due. The WBSD stated it is in the process of having the FY 2023 and FY 2024 single audits completed within the next 30 days. Additionally, WBSD also stated the FY 2022 single audit was not submitted. We confirmed the FY 2022 single audit was submitted in April 2024 as Figure 2 illustrates.

This recommendation can be closed when we receive evidence the WBSD submitted the FY 2023 single audit and has developed and implemented policies and procedures to ensure timely completion and submission of all single audit reporting packages to the Federal Audit Clearinghouse within the required timeframe.

- 2. Coordinate with the WBSD to develop policies and procedures to properly categorize and track grant expenditures in the appropriate budget categories in accordance with the DOJ Grants Financial Guide and initiate a GAM if a budget modification reallocates funds to unapproved cost categories or if a proposed change exceeds 10 percent of the total award.**

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response it will work with the WBSD to resolve this recommendation. As a result, this recommendation is resolved.

In its response, WBSD did not state whether it agreed with our recommendation but noted that (1) WBSD had gone through numerous changes in staffing over the course of the grant award

period, (2) employees are utilizing current systems to manage and track budgets, and (3) some “items fell through the cracks.”

This recommendation can be closed when we: (1) receive evidence the WBSD has developed policies and procedures to properly categorize and track grant expenditures in the appropriate budget categories in accordance with the DOJ Grants Financial Guide and initiate a GAM if a budget modification reallocates funds to unapproved cost categories or if a proposed change exceeds 10 percent of the total award; and (2) receive evidence that the WBSD has submitted, and COPS Office has approved, the GAM requested during the COPS Office August 2024 Enhanced Office Based Grant Review.

**3. Ensure the WBSD develops and implements written policies and procedures for maintaining complete property records and conducting required physical inventory on equipment.**

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response it will work with the WBSD to resolve this recommendation. As a result, this recommendation is resolved.

The WBSD did not state whether it agreed with our recommendation and did not comment specifically on developing and implementing written policies and procedures for maintaining complete property records and conducting required physical inventory on equipment. However, it stated that, “Inventory will be updated within internal tracking programs to designate necessary federal funded guidelines”.

This recommendation can be closed when we receive evidence that the WBSD has developed and implemented written policies and procedures for maintaining complete property records and conducting required physical inventory on equipment.

**4. Ensure the WBSD adds existing federally funded equipment into the improved property management system.**

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response it will work with the WBSD to resolve this recommendation. As a result, this recommendation is resolved.

The WBSD did not state whether it agreed with our recommendation and did not comment specifically on adding existing federally funded equipment into the improved property management system. However, it stated that, “Inventory will be updated within internal tracking programs to designate necessary federal funded guidelines”.

This recommendation can be closed when we receive evidence the WBSD has added the existing federally funded equipment into the improved property management system.

**5. Ensure the WBSD develops and implements written policies and procedures to ensure grant match requirements are met and properly tracked.**

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response it will work with the WBSD to resolve this recommendation. As a result, this recommendation is resolved.

The WBSD did not state whether it agreed with our recommendation and did not comment specifically on developing and implementing written policies and procedures to ensure grant match requirements are met and properly tracked.

This recommendation can be closed when we receive evidence the WBSD has developed and implemented written policies and procedures to ensure grant match requirements are met and properly tracked.

**6. Require the WBSD to develop and implement written policies and procedures to ensure accurate and timely FFR submissions.**

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response it will work with the WBSD to resolve this recommendation. As a result, this recommendation is resolved.

The WBSD did not state whether it agreed with our recommendation but noted that all grants going forward are required to be reported to the district Business Office, which will track reporting due dates.

This recommendation can be closed when we receive evidence the WBSD has developed and implemented written policies and procedures to ensure accurate and timely FFR submissions.

**7. Ensure outstanding federal financial reporting is submitted.**

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response it will work with the WBSD to resolve this recommendation. As a result, this recommendation is resolved.

The WBSD did not state whether it agreed with our recommendation but noted that all grants going forward are required to be reported to the district Business Office, which will track reporting due dates.

This recommendation can be closed when we receive evidence that outstanding federal financial reporting has been submitted.