



Columbus Consolidated Government

Georgia's First Consolidated Government

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Final Report

Transition Audit of Columbus Department of Homeland Security

October 28, 2014

AUDIT AUTHORIZATION

Robert Futrell, incoming Director of the Department of Homeland Security, requested a transition audit of the Columbus Department of Homeland Security and it was approved July 22, 2014 by City Council, unanimously by the members of Council present at the meeting.

BACKGROUND/HISTORY

A transition audit of the Columbus Department of Homeland Security was performed due to the change in the Director from Sheriff Lieutenant, Brad Hicks to Assistant Fire/EMS Chief, Robert Futrell, and effective July 1, 2014. The scope of the audit included a complete inventory of all equipment, vehicles, and facilities utilized by the department. It also included a review of all grants applied for and received by the department to purchase equipment and related training and supplies.

The Columbus Department of Homeland Security is a multi-disciplinary task force consisting of members of various public safety agencies of the Columbus Consolidated Government and Phenix City/Russell County Alabama governments. It is led by a Director appointed by the Mayor, in his/her role as Director of Public Safety. The department works with other similar agencies in the area to ensure the safety of the public-at-large and to protect critical infrastructure. This department protects 17 of the 18 types of infrastructure protected nationally.

Lt. Hicks has led the Columbus Department of Homeland Security since January 2009, when Lt. Robertson left the department to join the Command Staff of Sheriff John Darr following his election. Lt. Hicks applied for many of the Homeland Security grants and has managed such from the application of the grant to its closure.

EQUIPMENT AND VEHICLE INVENTORIES

COMPLAINT/ISSUE

Does the Columbus Department of Homeland Security maintain an inventory of all assigned equipment, vehicles, and supplies and does it periodically inventory such to assure the accountability and safeguarding of such?

AUDIT PROCESS

The audit process consisted of obtaining a copy of the Departmental Inventory of Equipment and Vehicles from the Accounting Division of the Finance Department of the Columbus Consolidated Government and conducting a physical verification of each asset. To facilitate the audit, Lt. Hicks requested that each member of the Homeland Security Taskforce bring their vehicles and equipment the Homeland Security Headquarters located on 29th Street for inventory at their next departmental meeting. The Internal Audit staff inventoried each vehicle and equipment assigned to it and verified such with the equipment listing Lt. Hicks noted that such an inventory is conducted by the department on a periodic basis to ensure the readiness of the task force should an incident occur.

FINDINGS

1. All vehicles and equipment assigned to the Columbus Department of Homeland Security, or used by its task force members were verified.
2. Vehicles purchased with grants or those requisitions by the Director were assigned to the Columbus Department of Homeland Security rather than to the agency where the employee is employed. As such, fuel and repairs or replacement are charged to this Department rather than to the agency where the employee is employed.
3. An inventory of all city assets that might be needed during a homeland security event is being compiled by the Director.

RECOMMENDATIONS

1. It is recommended that vehicles used by employees assigned to the Homeland Security task force be transferred back to their agency of employment and operating expenses and capital replacement be charged to those agencies, rather than to Homeland Security.
2. It is recommended that the Director finish compiling the list of city-owned assets and materials that might be needed for a homeland security including the location, custodial department, and the contact information for emergency use. While many such items reside in a public safety departments, other departments such as Public Works and Parks and Recreation would be likely sources for equipment, barricades, and materials. Preparing and maintaining such a listing is a “best practice” recommendation of the

United States Department of Homeland Security and can enhance grant opportunities for homeland security equipment and vehicles.

3. Equipment primarily used for Homeland Security should be conveniently stored, maintained, and operated by the custodial agency. However, it should be available to Homeland Security and any City department or agency, as needed. It is suggested that the operator/driver of the vehicle or equipment accompany it and operated it for the borrowing agency. Upon completion of the mission, the operator would then return it to its custodian agency. Also included would be any homeland security equipment on loan from federal or state agencies that is subject to recall or redeployment, at their discretion.

MANAGEMENT RESPONSE

Management agrees with the Auditor's recommendations.

B. GRANT MANAGEMENT

COMPLAINT/ISSUE

Have grants been properly authorized by City Council, including any local funding match and have all of the recipient responsibilities been satisfied, such that funds or other assets received are not likely to be recalled, creating a liability to the Columbus Consolidated Government?

AUDIT PROCESS

The Internal Auditor requested a copy of each grant received by the Columbus Department of Homeland Security and reviewed the document file supporting the grant. Documents reviewed included, but were not limited to, grant application, authorization of City Council, purchase orders, proof of payment, interim and final grant reporting, and evidence that the grant conditions were satisfied and considered complete by the grantor. Also reviewed was similar documentation for grants prepared by the Director on behalf of other CCG public safety agencies.

FINDINGS

1. The Director had each grant and its supporting documentation in a ring binder, organized with tabs, from the beginning to the end of the grant process.
2. This information was compared to that maintained by the Grant Accountant in the City Finance Department. All grants were found to be properly administered with the necessary supporting documentation of file.
3. There was no evidence of any outstanding reporting nor monies owed to any of the grantors.

RECOMMENDATIONS

1. None, however, we would encourage the Director to document any future grants garnered by the department in a similar manner as was previously done.

MANAGEMENT RESPONSE

Management agrees with the Auditor's recommendation.

This concludes the transition audit of the Columbus Department of Homeland Security. The purpose of this audit is to ensure the accountability of assets in the possession of the department and to ensure that business of the previous director is concluded prior to the transition of leadership for the department.

John D. Redmond

10/28/2014

John D. Redmond, Internal Auditor & Compliance Officer

Date