



State of Delaware
Office of Auditor of Accounts

Request for Proposal

For

**Municipal Grants
Agreed-Upon Procedures Engagements**

Professional Services

December 30, 2015

RFP AOA-16-CPA-02-MG

by

State of Delaware
Office of Auditor of Accounts
Townsend Building, Suite 1
401 Federal Street
Dover, Delaware 19901

Deadline to Respond: 3:00 p.m. (EST), February 3, 2016
AOACContracting@state.de.us

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All “**must**” requirements that will allow proposals to be scored are distinguished by the symbol to the left. However, this does not preclude all proposers from reading the RFP in its entirety and assessing the mandatory requirements on their own. AOA will not be responsible for any errors associated with placement of the symbol.

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1. Introduction

- 1.1 In accordance with 29 Del. C. Chapter 69, Subchapter VI, *Professional Services*, the Office of Auditor of Accounts (AOA) is distributing this Request for Proposal (RFP) to, and requesting proposals from, qualified certified public accounting firms to perform an engagement in accordance with Section 4. Nature of Services Required, for each of the fiscal years ended June 30, 2015 and June 30, 2016.
- 1.2 There is no expressed or implied obligation for AOA to reimburse firms for any costs or expenses incurred in preparing proposals in response to this request. AOA will **not** pay any costs or expenses incurred by any firm associated with any aspect of responding to this RFP, including proposal preparation, printing, delivery, or the negotiation process. Additionally, no indirect reimbursements (e.g., in the form of credits or reductions to any agreed upon compensation) will be made to any responding firm by AOA for any such costs or expenses.
- 1.3 Public notice has been provided in accordance with 29 Del. C. § 6981.

2. Proposal Process

- 2.1 All questions regarding this RFP **must** be submitted in writing and **must** be received by 4:00 p.m. EST on January 13, 2016 via e-mail directly to:

Kathleen Davies
Chief Administrative Auditor
Kathleen.Davies@state.de.us
- 2.2 Questions that reflect a perspective proposer's **failure** to read the RFP in its entirety will **not** be addressed by AOA. Further, questions resulting from inadequate review of the RFP will reflect poorly on a proposer's scoring. If a proposer is seeking clarification regarding a specific aspect of the RFP, the proposer **must** cite the section and page number for reference. AOA will address questions that can be reasonably answered and are not part of the contract deliverables, such as engagement planning.
- 2.3 Including items such as a contingency will improve a proposer's score. Please remember that lowest bid is not a deciding or the most significant factor in awards. AOA's scoring process values all-inclusive, thoughtful, quality proposals. Any firm identifying contingencies will have their cost proposal adjusted in relation to others that do not include the contingency so that they are comparable from a cost perspective. Firm proposals that include sufficient details and ample hours for contingencies are much more likely to receive a higher score overall.

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2.4 **Direct contact with the State of Delaware or AOA employees** other than the above-referenced contact(s) **regarding this RFP is expressly prohibited without prior consent** from Kathleen Davies. Firms contacting the State of Delaware or AOA employees risk elimination of their proposal from further consideration.



2.5 To be considered, the *Mandatory Requirements Section*, *Proprietary Section*, and *Cost Section* of the proposal **must** be submitted in **three** separate PDF searchable files. The *Mandatory Requirements* and *Proprietary Sections* can be submitted in the same email; however, the *Cost Section* of the proposal **must** be submitted in a **separate email**. The two email subject lines should clearly state “**Mandatory Requirements and Proprietary Sections**” and “**Cost Section**”. Proposals **must** be sent to AOAContracting@state.de.us on or before 3:00 p.m. on February 3, 2016.

2.6 AOA will provide an email response of acknowledgement for each email received.

2.7 Non-conforming proposals will not be considered. Non-conforming proposals are defined as those that do not meet the requirements of this RFP. The determination of whether an RFP requirement is substantive or a mere formality shall reside solely with AOA.

2.8 Unnecessarily elaborate brochures or other promotional materials beyond those sufficient to present a complete and effective proposal are not desired. AOA’s interest is in the quality and responsiveness of the proposal.

2.9 AOA expects that proposers can fully satisfy the obligations of the proposal in the manner and timeframe defined within the proposal. Proposals must be realistic and must represent the best estimate of time, materials, and other costs including the impact of inflation and any economic or other factors that are reasonably predictable.

AOA shall bear no responsibility or increase obligation for a proposer’s failure to accurately estimate the costs or resources required to meet the obligations defined in the proposal.

2.10 Subject to applicable law or the order of a court of competent jurisdiction to the contrary, all documents submitted as part of the proposal will be treated as confidential during the evaluation process. As such, proposals will not be available for review by anyone other than the AOA/Proposal Evaluation Team or its designated agents. There shall be no disclosure of any proposer’s information to a competing proposer prior to award of the contract unless such disclosure is required by law or by order of a court of competent jurisdiction.

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AOA is required to comply with the State of Delaware Freedom of Information Act, 29 Del. C. § 10001, et seq. (“FOIA”). FOIA requires that the State of Delaware’s records are public records (unless otherwise declared by FOIA or other law to be exempt from disclosure) and are subject to inspection and copying by any person upon a written request.

AOA wishes to create a business-friendly environment and procurement process. As such, AOA expects to receive proposals that include proprietary information, such as services that may not be provided by other proposers. The proposer must include this information in the Proprietary Section of the proposal.

A proposer’s allegation as to its confidential business information shall not be binding on the State. The State shall independently determine the validity of any proposer designation as set forth in this section. Any proposer submitting a proposal or using the procedures discussed herein expressly accepts AOA’s absolute right and duty to independently assess the legal and factual validity of any information designated as confidential business information. Accordingly, proposers assume the risk that confidential business information included within a proposal may enter the public domain.

Proposers shall be advised that as a publically bid contract, no proposer shall retain the right to declare their pricing confidential.

- 2.11 Vendor is fully responsible for the completeness and accuracy of their proposal, and for examining this RFP and all addenda. Failure to do so will be at the sole risk of vendor. Should vendor find discrepancies, omissions, unclear or ambiguous intent or meaning, or should any questions arise concerning this RFP, vendor shall notify AOA’s Designated Contact, in writing, of such findings at least ten (10) days before the proposal opening. This will allow issuance of any necessary addenda. It will also help prevent the opening of a defective proposal and exposure of vendor’s proposal upon which award could not be made. All unresolved issues should be addressed in the proposal.
- 2.12 AOA reserves the right to retain all proposals submitted. AOA reserves the right without prejudice to reject any or all proposals.
- 2.13 By submitting a proposal, each proposer must be deemed to acknowledge that it has carefully read all sections of this RFP, including all forms, schedules, and exhibits.
- 2.14 This RFP is a part of the contract and will be enforced as such. Further, the Firm is expected to ensure that all staff on the engagement understands the contract requirements as needed to ensure compliance. Failure of the firm to notify its staff as needed is considered contract non-compliance, which may result in termination

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of the contract depending on the severity and frequency. Contract non-compliance is also a major consideration when evaluating a firm's prior experience with AOA.

- 2.15 Once the selection of a firm is completed, all proposers will be notified and the executed contract will be completed reasonably thereafter.

3. Term of Engagement

- 3.1 The contract period is for one two-year engagement, with the option to renew the contract at AOA's request for one additional two-year period, subject to the satisfactory negotiation of terms (including a cost acceptable to both AOA and the selected firm) and the annual availability of an appropriation by the Legislature. AOA is under no express or implied obligation to renew the contract nor will there be any consultation or negotiating with the firm on the matter of contract renewal.

4. Nature of Services Required

4.1 Engagement Description and Cycle

Biennially, AOA will provide a list of 12 municipalities for performance of the agreed-upon procedures listed in Appendix L. Each engagement, unless otherwise notified, will cover two fiscal years starting with the fiscal years ended June 30, 2015 and June 30, 2016.

4.2 Engagement Standards

- a. To meet the requirements of this RFP, the engagement must be performed in accordance with standards established by the American Institute of Certified Public Accountants and U.S. Government Accountability Office, *Government Auditing Standards*.
- b. The firm must immediately notify AOA regarding any known or potential fraud, waste, or abuse identified during the engagement, regardless of materiality. The course of action and additional procedures, if necessary, will be determined by AOA. Failure to notify AOA immediately about known or potential fraud is considered contract non-compliance.

4.3 Deliverables

- a. AOA is seeking firms that taken an early planning and interim testing approach to avoid compressed planning and fieldwork.
- b. The engagement letter must not have any contract terms or an offer to provide additional services. The engagement letter in no way modifies or adds

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conditions or terms to the contract and is not considered part of the contract with AOA.

- c. A detailed engagement plan must be submitted to the AOA Liaison for review and approval before work can start for each engagement cycle. The plan may need to reflect updates, particularly in the first year.
- d. The firm agrees it will not prepare (1) the schedule of State Aid to Local Law Enforcement Funds (SALLE) and Emergency Illegal Drug Enforcement Funds (EIDE) grant awards and expenditures or (2) the schedule of Municipal Street Aid Fund (MSAF) expenditures shown in Appendix J. The firm should notify AOA immediately of any request to perform such services.
- e. The firm agrees it will **not** provide accountant's reports to the auditee for incorporation into their reporting packages. The firm **must** obtain the auditee-prepared schedule, insert the firm's independent accountant's report and signature, and provide the complete reporting package directly to AOA.

The reporting package must also include the following:

- The background section in Appendix K;
- The schedules prepared by the municipality, shown in Appendix J; and,
- A separate appendix of the Fiscal Year 2015 and Fiscal Year 2016 State of Delaware Municipal Grants Awarded schedule, located in Appendix G.

An example of how the report should look can be found at: [City of Rehoboth Beach Municipal Grants AUP Engagement, Fiscal Year Ended June 30, 2014](#).

- f. In the draft and final reporting packages, all exceptions must be reported. The concept of materiality does not apply to exceptions to be reported in an agreed-upon procedures engagement unless the definition of materiality is agreed to by the specified parties.
- g. Following the completion of the engagement, the firm must provide a written reporting package in accordance with standards discussed above. **AOA will finalize and distribute copies of the reporting packages to the appropriate officials. The firm is **not** to distribute or issue any work products, reporting packages, or findings without prior written consent from AOA.** However, communicating exceptions to management in a timely manner is encouraged, along with discussion and in-depth review of the issue.

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4.4 Retention and Access to Engagement Documentation

- a. All engagement documentation and reporting packages must be retained, at the firm's expense, for a minimum of three years, unless the firm is notified in writing by AOA of the need to extend the retention period. The firm is required to make engagement documentation available, upon request, to the AOA or its designees. This includes open engagements that may not be completed.
- b. In addition, the firm must respond to the reasonable inquiries of successor firms upon AOA's written approval, via email, and allow the firms to review engagement documentation relating to matters of continuing engagement significance. This process must be completed in a timely manner to avoid delays, or the firm will be in breach of contract. Firms should be conscious when delaying predecessor access since AOA will evaluate this in future proposals.

5. Description of the Engagement Entity

5.1 Engagement Entity

- a. For this RFP, the engagement entities are the 12 municipalities selected by AOA.

5.2 Engagement Contact and Location

- a. The engagement entity's principal engagement contacts will be the Mayor, Town Manager, Town Council, or a designated representative, who will coordinate the assistance to the firm. The location of the engagements will be at the municipalities' offices.

5.3 Municipal Grants Background Information

- a. This engagement focuses on three types of Municipal Grants: MSAF, SALLE, and EIDE. The background section, located in Appendix K provides detailed information on each grant. Additional information on each grant can be found at the links included below:

MSAF – The fund's website can be viewed at the following link: [Delaware Department of Transportation - Projects](#)

For the fiscal years ended June 30, 2015 and June 30, 2016, the Budget Act and Grant-In-Aid Bill provide the amount of funding distributed through each grant. [General Assembly Bill Tracking - Fiscal Years 2015 and 2016](#)

SALLE – The SALLE manual is located in Appendix H

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EIDE – The EIDE manual is located in Appendix I

6. Time Requirements

6.1 Proposal Calendar

- | | |
|------------------------------------|-------------------|
| a. Request For Proposal issued | December 30, 2015 |
| b. Deadline for proposal questions | January 13, 2016 |
| c. Due date for proposals | February 3, 2016 |

6.2 Preliminary Engagement Planning

- a. For each period under review, a detailed engagement plan must be submitted to the AOA Liaison no later than April 1, 2016. The AOA Liaison will review and provide comments, if necessary, within 10 business days.
- b. The financial schedules are expected to be available July 31, 2016.

6.3 Entrance Conference

- a. An entrance conference must be held with the engagement entity's key personnel each fiscal year. At the entrance conference, the firm must provide the engagement entity with a time schedule for the engagement and a listing of all information needed.
- b. The firm must work with the AOA Liaison to schedule the date and location of the entrance conference in case the AOA Liaison wishes to attend.

6.4 Progress Reporting and Exit Conference

- a. The firm must keep the engagement entity and AOA updated on the progress of the engagement. After the engagement has been completed, an exit conference must be held with the engagement entity's key personnel and the AOA Liaison, unless the AOA Liaison declines. No information regarding the audit conclusion is to be presented to the entity or the board, if applicable, without AOA finalizing the results. Failure to abide by this provision is considered a violation of the contract.

6.5 Reporting Packages

- a. Draft Reporting Packages (inclusive of proposed GAGAS-compliant accountant's report and exceptions) – Prior to obtaining management's response, but after going through a supervisory and technical review, the draft

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reporting package will be submitted via email to the AOA Liaison on or before the following dates. The AOA Liaison requires a minimum of 10 business days for review and to return any comments to the firm. The Contractor is **required** to obtain AOA's agreement from the Liaison or Chief Administrative Auditor in writing prior to making any representation to the engagement entity that requires AOA to decrease the 10 business day review period. In addition to requirements under the professional standards, reporting packages **must** be formatted in accordance with AOA's Style Guide.

- Fiscal Year 2015 and 2016 November 1, 2016

The firm must provide an electronic version of the draft reporting package to the engagement entity's principal contact or designee for management response and approval. The engagement entity's principal contact or designee must review the draft reporting package as expeditiously as possible. During management review, the firm must be available to discuss the engagement reporting package and resolve any issues. After all issues are resolved, an electronic version of the draft reporting package must be forwarded to the AOA Liaison for final review by the following dates.

- Fiscal Year 2015 and 2016 November 29, 2016

- b. Final Reporting Packages – Once the AOA Liaison approves the reporting package for issuance, the final reporting package must be emailed as one, comprehensive reporting package and in an unsecured PDF format to the AOA Liaison by the following dates.

- Fiscal Year 2015 and 2016 December 13, 2016

Reporting package preparation and editing is the responsibility of the firm.

7. Proposals

- 7.1 **No proposal will move forward for full technical review and scoring unless the mandatory items, as outlined throughout this RFP, are fully addressed as requested.**

8. Cost Section

- 8.1 The Cost Section **must** include (1) a transmittal letter with the name of the firm and (2) written certification that (a) the firm agrees to bill AOA only for actual work performed and out-of-pocket expense incurred during its performance of the engagement, (b) billings will be submitted in the format outlined in Section 12.4 b. of this RFP, (c) a statement that the firm will accept reimbursement for travel,



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lodging, and subsistence at the prevailing rate used by the State of Delaware for its employees; and (d) the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with AOA.



8.2 The Cost Section **must** contain all detailed cost information relative to performing the engagement as described in this RFP **for each fiscal year presented in the schedule as outlined in Appendix A**. Appendix A is an example of a detailed cost schedule, and it should be amended as needed according to the deliverables of the RFP and specific steps within each deliverable.

8.3 If a firm determines additional items are necessary for the completion of this engagement, including more detail to demonstrate their engagement process, the firm may include these in their proposals as separate line items. Any additional items will be considered individually and removed from the total cost when comparing the cost sections of proposals.

8.4 **When preparing the cost proposal, include a standard fee for one municipality with a breakdown of the standard cost per MSAF, SALLE, and EIDE as subgroups in the Schedule of Professional Fees and Expenses.**

9. Mandatory Requirements Section



9.1 There **must** be **no dollars or total costs** included in the Mandatory Requirements Section of the proposal. Inclusion of such information will result in disqualification of the proposal.

9.2 The Mandatory Requirements Section **must** address all the points outlined in the RFP in the following format:

a. Independence

The firm **must** provide the following statement:

“The firm is independent of the engagement entity as defined by engagement standards in the U.S. Government Accountability Office’s *Government Auditing Standards*.”



The firm **must** also list and describe the firm’s professional relationships involving the engagement entity for the past five years, together with a statement explaining why each relationship does not constitute a conflict of interest relative to performing the proposed engagement. **OR** The firm **must** state: “The firm has had no professional relationships involving the engagement entity within the last five years.”



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In addition, the firm **must** state that they will give AOA immediate written notice and obtain approval from AOA of any professional relationships with the State of Delaware and its related entities before they are entered into during the contract period.

b. License to Practice in Delaware & Delaware Business License
The applicant **must** provide:



(1) copies of valid Delaware CPA licenses or valid CPA licenses from a substantially equivalent jurisdiction as defined by the Uniform Accountancy Act (UAA) for all CPAs on the engagement team. A CPA who holds a valid license from any jurisdiction that is not on the substantially equivalent list¹ published by the National Association of State Boards of Accountancy (NASBA) may obtain verification from NASBA that such individual's CPA qualifications are substantially equivalent to the UAA. A copy of such verification **must** be included in the proposal.

AOA will also accept screen shots of online license verification from both the State Boards of Accountancy and CPAverify.org, as long as all relevant information is provided in the screen shot, including the name of the state. The firm **must** also indicate the web address, with the date, this information was obtained from.



(2) a copy of a valid Delaware firm professional license, also known as a permit to practice, issued by the State Board of Accountancy. AOA will accept the firm professional license in the same manner as described above for individual CPA licenses.



(3) a copy of a current State of Delaware business license for the firm, issued by the Delaware Division of Revenue.

c. Firm Qualifications and Experience



The proposer **must** state the size of the firm, the size of the firm's governmental staff, the location of the office from which the work on this engagement is to be performed, the number and nature of the professional staff to be employed in this engagement on a full-time basis, and the number and nature of the staff to be employed on a part-time basis.



If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium **must** be separately identified and the firm that is to serve as the principal auditor **must** be noted, if applicable.

¹ <http://nasba.org/licensure/substantialequivalency/>

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d. Peer Review

The proposer **must** submit a copy of the most current peer review and a statement whether the quality control review included a government engagement. A proposer **must** be in compliance with GAGAS peer review requirements.



e. Suspension and Debarment

The firm **must** certify that it is not presently suspended or debarred within the past 5 years at Appendix B. In addition, the firm **must** state that it has not been the subject of any disciplinary action² or under referral or inquiry from the AICPA or any State Board of Accountancy in the past five years.

Any firm ineligible to conduct business in the State of Delaware for any reason is ineligible to respond to the RFP.



f. Partner, Supervisor, and Staff Qualifications and Experience

The firm **must** identify the engagement team: engagement partners, managers, supervisors, staff auditors, and specialists. If specific staff auditors have not yet been identified for this engagement (e.g. due to scheduling, new hires, etc.), the firm **must** state that specific staff auditors have not yet been identified but **must** give the number of staff auditors to be assigned. The firm must provide the resume for each previously unidentified staff auditor for AOA's review and acceptance prior to the auditor beginning work on the engagement.



For each person, the firm **must** indicate whether the person is registered or licensed to practice as a Certified Public Accountant in the State of Delaware; provide information on the person's government auditing experience, including information on relevant continuing professional education for the past three years and membership in professional organizations relevant to the performance of this engagement; and discuss whether or not that person, within the past three years, has been the subject of any disciplinary action or inquiry in any jurisdiction.

Overall, AOA looks for highly credentialed engagement staffing. The firm should indicate staff with credentials directly related to the engagement, if applicable (i.e. Certified Information Systems Auditor [CISA] for information technology engagements). For all contracts, another highly valued certification is the Certified Fraud Examiner (CFE). AOA will award additional points during proposal scoring for staffing with these types of credentials in addition to the CPA.



² Disciplinary action includes conviction or a civil judgment rendered for (a) commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction, (b) violation of Federal or State antitrust statutes, or (c) commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.

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The firm **must** identify the extent to which staff to be assigned to the engagement reflect the State of Delaware's commitment to Affirmative Action.

With the express prior written permission of AOA, engagement partners, managers, supervisors, and staff auditors may be changed if those personnel leave the firm, are promoted, are assigned to another office, or for other reasons. However, AOA retains the right to approve or reject replacements and the replacements **must** have substantially the same or better qualifications or experience.

Consultants and firm specialists mentioned in response to this RFP can only be changed with the express prior written permission of AOA, which retains the right to approve or reject replacements.

g. Statement on Subcontracting and Third Party Service Providers

The firm **must** include a statement that the work will not be subcontracted and that none of the work products, including engagement documentation, will be subjected to a third party service provider.

h. Non-Collusion Statement

The form, located at Appendix B, **must** be completed and signed by an authorized representative of the firm.

10. Proprietary Section

10.1 There **must** be **no dollars or total costs** included in the Proprietary Section of the proposal. Inclusion of such information will result in disqualification of the proposal.

10.2 The Proprietary Section **must** address all of the following:

a. Prior Engagements with AOA

All engagements performed for AOA within the last three years **must** be listed in the proposal. These engagements **must** be ranked on the basis of total staff hours and by type of engagement (e.g., audit, examination, other). The scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact **must** also be detailed.

b. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the engagement, the firm **must** list the most significant engagements (maximum of 5) performed in the last three years that are similar to the engagement described in this RFP. These engagements **must** be ranked on the basis of total staff hours and **must**

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indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

c. Specific Engagement Approach

The firm should demonstrate why the firm is uniquely qualified to perform the engagement on behalf of AOA. Information presented in this section should include, but is not limited to, innovative engagement approach, approach to identifying and testing effective controls, unique methods for utilizing software and preparing engagement documentation, and example reporting package templates. In an effort to prevent substandard engagements and to provide the highest quality service to Delaware taxpayers, we will award a higher score to firms who provide an innovative engagement approach. Any additional procedures that generate additional costs should be separately stated in the Cost Section.



The Proprietary Section **must** set forth a work plan including, but not limited to, the following, as applicable:

- (1) Proposed segmentation, phases, and/or milestones of the engagement.
- (2) Level of staff and number of hours assigned to each area proposed in (1) **without dollars**. See Appendix A.
- (3) Sample methodology to the extent which sampling is to be or planned to be used.
- (4) Processes for evaluating and testing internal controls including plans for adequate coverage of information technology infrastructure and data integrity.
- (5) Extent of software to be used in the engagement.
- (6) Type of audit workpaper documentation utilized by the firm. For example, specify the firm's use of paper or electronic workpapers. If electronic workpapers are utilized, indicate the software product (e.g., TeamMate, AutoAudit, Galileo, etc.).
- (7) Process for project management, including (a) how milestones and delays are monitored and communicated and how adjustments to deliverable dates based on client delays are communicated to AOA and the engagement entity and (b) how staff resources are committed to meet AOA deadlines.
- (8) Processes to ensure the quality of the engagement.
- (9) Firms that were members of the AICPA's Government Audit Quality Center (GAQC) during peer review **must** disclose such information. If a firm has joined since the last peer review, they **must** disclose the membership date.



d. Examples of GAGAS findings

The firm **must** include 2-3 examples of findings issued under a GAGAS engagement. AOA will evaluate the quality of the findings including whether

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the findings are clear, concise, and easily understood by the public and management.

e. Other work product examples

Firms are encouraged to include examples of prior engagement plans, audit programs, draft reporting packages, unusual analytical procedures, unique data or its procedures, and innovative engagement approaches for AOA's review during the evaluation process.

11. Evaluation Process

- 11.1 **As discussed previously, no proposal will move forward for full technical review and scoring unless the mandatory items as outlined throughout the RFP are fully addressed as requested. AOA will not notify the firm that they did not meet the mandatory requirements nor will they be given an opportunity to amend the proposal after the submission deadline. Request for such consideration is considered inappropriate and unethical by AOA.**
- 11.2 During the evaluation process, AOA reserves the right to request additional information or clarification from proposers. Additionally, AOA may request the firm or firms to make oral presentations as part of the evaluation process. Not all firms may be asked to make such oral presentations. All costs associated with participation in oral presentations conducted for the State of Delaware are the firm's responsibility.
- 11.3 The Evaluation Committee may negotiate with one or more of the qualified firms during the same period and may, at its sole discretion, terminate negotiations with any and all firms at any time.

a. Review of Proposals

Proposals that do not meet or comply with the instructions of this RFP may be considered non-conforming, deemed non-responsive, and be subject to disqualification at the sole discretion of the Evaluation Committee.

The Evaluation Committee will use a point formula during the review process to score the proposals. All assignments of points will be at the sole discretion of the Evaluation Committee. Each member of the Evaluation Committee will first score each proposal by each of the criteria described in Sections 8, 9, and 10. The Evaluation Committee will then convene to review and discuss these evaluations and to combine the individual scores to arrive at an average technical score for each firm. At any point a firm may be eliminated from further consideration for unacceptably low technical scores.

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b. Evaluation Criteria

Only firms meeting the mandatory requirements and all the “**must**” requirements of the RFP will have their proposals evaluated and scored for both technical qualifications and cost.

All proposals shall be evaluated using the same criteria and scoring process. The following criteria shall be used to evaluate proposals:

Criteria	Weight
<i>Technical</i>	
Prior experience with AOA or references	15
Quality of work plan, including realistic proposal and time estimates	10
Sufficient consideration to benchmarks	10
Staffing experience, expertise, and education	10
Sufficient staff assigned	10
Sufficient plan to identify, evaluate, test, and rely on the most important internal controls	10
Adequate risk, materiality, and sampling consideration	10
Engagement approach and innovation, including sufficient detail	8
Quality of reporting package examples	5
Member of GAQC	2
<i>Cost</i>	10
Total	100

Cost **will not** be the primary factor in the selection of any firm.

c. Reservation of Rights

The Evaluation Committee reserves the right to:

- Select for contract or for negotiations a proposal other than that with the lowest costs.
- Reject any and all proposals or portions of the proposals received in response to this RFP, or to make no award or issue a new RFP.
- Waive or modify any information, irregularity, or inconsistency in proposals received.
- Request modification to proposal from any or all contractors during the review and negotiation.

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- Negotiate any aspect of the proposal with any firm and negotiate with more than one firm at the same time.

The Evaluation Committee reserves the right to reject any proposal as represented throughout this document and from a firm who:

- Has been convicted for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of the contract or subcontract;
- Has been convicted under State or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or other offenses indicating lack of business integrity or business honesty that currently and seriously affects responsibility as a State contractor;
- Has been convicted or has had a civil judgment entered for a violation under State or federal antitrust statutes;
- Has violated contract provisions such as:
 - Knowing failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract;
 - Failure to perform or unsatisfactory performance in accordance with terms of one or more contracts;
 - Has violated ethical standards set out in law or regulation;
 - Any other cause listed in regulations of the State of Delaware determined to be serious and compelling as to affect responsibility as a State contractor, including debarment by another government entity for cause listed in the regulations.

d. Confidentiality of Documents

All documents submitted as part of the firm's proposal will be deemed confidential during the evaluation process. Proposals will not be available for review by anyone other than AOA and the Evaluation Committee or its designated agents. There must be no disclosure of any firm's information to a competing firm prior to award of the contract.

The State of Delaware is a public agency as defined by State law, and as such, it is subject to the Delaware Freedom of Information Act, 29 Del. C., c. 100. Under the law, all the State of Delaware's records are public records, unless otherwise declared by law to be confidential, and are subject to inspection and reproduction by any person. Vendors are advised that once a proposal is received by the State of Delaware and a decision on contract award is made, its contents may become public record and nothing contained in the proposal will be deemed to be confidential, unless otherwise declared by law to be confidential.

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12. Contract Conditions

12.1 The firm awarded the contract will be required to enter into a written agreement with AOA. AOA reserves the right to incorporate standard State of Delaware contractual provisions into any contract negotiated as a result of a proposal submitted in response to an RFP. Any proposed modifications to the terms and conditions of the standard contract are subject to review and approval by AOA. The firm must be referred to as “Contractor” in the agreement.

12.2 The selected firm will be expected to enter negotiations with AOA, which will result in a formal agreement between the parties. Procurement will be in accordance with the subsequent contracted agreement. This RFP and the selected firm’s response to this RFP will be incorporated as part of any formal agreement.

12.3 If the firm to whom the contract is awarded fails to enter in the agreement as herein provided, the award will be annulled and an award may be made to another firm. Such firm must fulfill every stipulation embraced therein as if they were the party to whom the first award was made.

12.4 The selected firm under this RFP must be subject to contractual provisions including, but not limited to, the following, as well as those agreed to by the parties and not specifically described herein.

a. Term

The term of the contract between the successful firm and AOA must be determined by AOA. The agreement may be terminated by AOA at any time by giving written notice to the Contractor of such termination. Upon such termination, the Contractor will be paid for the hours of work actually completed.

In the event the successful firm materially breaches any obligation under this Agreement, the Contractor must not be relieved of any liability to the State of Delaware for damages suffered by it by virtue of any such breach. AOA may withhold any payments to Contractor for the purpose of set off for such damages.

b. Compensation

AOA agrees to pay Contractor compensation calculated solely on the amount of engagement work performed by the firm’s staff, based on actual hours billed and hourly rates as set forth in Appendix A herein, as well as approved out-of-pocket expenses.

Contractor agrees to bill AOA only for actual work performed and out-of-pocket expenses incurred during its performance of the engagement. Contractor must submit all invoices in electronic format for AOA approval. Any additional

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work outside the contract or for additional fees related to the contract is not permitted without the AOA Liaison's knowledge and approval. Invoices must include the name of the person who performed the work, the nature of work performed, the date(s) work was performed, the number of hours worked, and the corresponding hourly rate, in addition to the amounts, descriptions, and dates of all out-of-pocket expenses for which reimbursement is requested. If approved, AOA will forward the invoice to the engagement entity for payment or pay the invoice itself, depending on the engagement.

If the Contractor violates provisions of the Request for Proposal or Contract without prior discussion with and written approval of exception by AOA, including not submitting deliverables timely due to the fault of the Contractor or not providing an advance written request for extension for AOA's approval prior to the due dates, the Contractor is thus in default and may be subject to a penalty. The penalty shall amount to zero point one percent (0.1%) of the total contract price for each day following the violation up to ten percent (10%) of the total price. This provision does not preclude damages for breach of contract for substandard work or damages as enumerated herein.

c. Non-Appropriation

If sufficient funds are not appropriated by the Delaware General Assembly, or other appropriate federal or State organization, to sustain in whole or in part the Contractor's performance under this agreement, or if such appropriation is reduced such that the amount of the appropriation is insufficient to sustain said performance, this agreement shall be null and void at the insistence of AOA. If such termination should occur, AOA shall advise the Contractor as soon as possible.

d. Debarment

AOA reserves the right to debar the Contractor from doing business with AOA. Debarment shall be used only in the public interest and for the State of Delaware's protection, not for purposes of punishment. Although this is not an exhaustive list, AOA may debar the Contractor for any of the following reasons:

1. Offering additional services to the engagement entity without AOA's prior consent.
2. Directly billing the engagement entity outside of the terms of the contract.
3. Failing to perform in accordance with the contract terms and conditions.
4. Refusing to provide information or documents required by a contract.
5. Failing to respond to requests for information regarding performance or accumulating repetitive, substantiated complaints regarding performance of a contract.
6. Demonstrating a lack of integrity from the proposing firm partner or principal within the last three years, which could jeopardize AOA's interest. Factors may include, but are not limited to, any of the following:

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- a. A conviction of a criminal offense related to the performance of a contract or subcontract with AOA or any State of Delaware agency, board, or authority.
- b. A criminal conviction which negatively reflects on the vendor's business integrity, including but not limited to, embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, negligent misrepresentation, price-fixing, bid-rigging, or a violation of state or federal anti-trust statutes.
- c. Suspension or loss of license from the AICPA or respective State Board of Accountancy for reasons that are relevant to the contract.
- d. A loss or suspension of a business license or the right to do business in the State of Delaware.

e. Notice of Termination

Any notice to AOA required under this Agreement must be in writing and sent by registered mail to:

Attention: Kathleen A. Davies
Chief Administrative Auditor
Townsend Building, Suite 1
401 Federal Street
Dover, DE 19901

f. Formal Contract and Purchase Order

The successful firm must promptly execute an agreement incorporating the terms of this RFP within twenty business days after the award of the contract. When purchase orders are applicable, no bidder is to begin any service prior to receipt of a State of Delaware signed purchase order requesting service, properly processed through the State of Delaware Division of Accounting and the engagement entity, where applicable. The purchase order must serve as the authorization to proceed in accordance with the bid specifications and the special instructions, once it is received by the successful firm.

g. Indemnification

By submitting a proposal, the proposing firm agrees that in the event it is awarded a contract, the Contractor must defend, indemnify, and save harmless the State from and against all liability, damages, costs or expenses, causes of actions, suits, judgments, losses, and claims, including reasonable attorney's fees, brought against the State arising out of or resulting from the performance of the auditing services by Contractor under the Agreement resulting from this RFP to the extent caused by Contractor's negligence or arising from any breach or default by the Contractor under such Agreement. The foregoing obligation of Contractor to defend, indemnify, and hold harmless the State must not extend or apply to any claim alleging that the State's financial statements are inaccurate or

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incomplete or were not prepared in accordance with generally accepted accounting principles. Further, in no event will Contractor indemnify and hold harmless the State from any claims or liabilities resulting from the acts of the State.

h. Compliance

In performance of the contract, the firm is required to comply with all applicable federal, state, and local laws and regulations of the jurisdiction in which the Agreement is performed, as well as all applicable professional conduct rules and guidelines. Contractor will also comply with any policies, guidelines, and requirements of the jurisdiction in which the Agreement is performed, provided that such policies, guidelines, and requirements are identified to the Contractor by the jurisdiction and the Contractor states, in writing, that it can comply. The cost of permits and other relevant costs required in the performance of the contract must be borne by the firm. The firm **must** be properly licensed and authorized to transact business in the State of Delaware as provided in 30 Del. C. §2502 and other applicable statutes and regulations.

AOA reserves the right to audit conformance to the contract terms and may perform this audit with a third party at its discretion. Contractor shall be under no obligation to permit an audit to the extent that such audit would violate applicable professional standards or undermine the integrity of the audit.

i. Non-Disclosure and Data³ Security Agreement

At no point will any information obtained for the purposes of this engagement be used in any transaction that does not include AOA. Additional precautions must be taken if a Contractor uses cloud computing⁴ to perform the services of this Contract. If awarded the Contract, the Contractor must agree to the terms specified in Appendix C prior to the commencement of the engagement. The Contractor and its employees are forbidden from signing any agreements related to this engagement (e.g. non-disclosure agreements, data usage agreements, etc.) that are not presented directly by AOA.

j. Confidentiality of Information

Any reporting packages, information, data, etc. given to, prepared, or assembled by the Contractor under this Contract shall not be released or made available to any individual or organization by the Contractor without the prior written

³ For the purposes of the Contract (including the Non-Disclosure & Data Security Agreements, if applicable) , “data” does not include audit documentation required by the auditing standards.

⁴ The National Institute of Standards and Technology (NIST) defines cloud computing as a “model for enabling ubiquitous, convenient, on-demand network access to a shared pool of configurable computing resources (e.g. networks, servers, storage, applications, and services) that can be rapidly provisioned and released with minimal management effort...”

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approval of AOA. All information must be properly secured to prevent unauthorized access in accordance with Internal Revenue Service (IRS) Publication 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies, the Privacy Act of 1974 (as amended by the Computer Matching and Privacy Protection Act of 1988), the Federal Information Security Management Act of 2002, the Social Security Administration's "Information System Security Guidelines for Federal, State, and Local Agencies Receiving Electronic Information from the Social Security Administration," and related National Institute of Standards and Technology (NIST) guidelines. Notwithstanding the forgoing, the Contractor is authorized to disclose any information related to this Contract when required to by law, legal process, or applicable professional standards.

All Contractor staff working on this engagement may be required to complete a State of Delaware-sponsored cyber security computer-based training prior to the commencement of work. AOA will provide access to and instructions for training completion. The Contractor will submit proof of completion for each staff member in order to receive access.

Audit working papers, summaries, and similar records must be retained electronically for at least three years after the completion of the engagement in accordance with the Delaware Public Archives Local Government General Records Retention Schedule.

At the end of the engagement all non-working papers (documents provided by the State of Delaware to Contractor) must be destroyed in all forms (e.g. disk, CD, DVD, paper) except those items required for audit documentation purposes. See Appendix D.

k. Use of Work Product

All reporting packages developed under this Contract are the sole and exclusive property of the State, and the State has the exclusive right to their use.

l. Insurance

The firm recognizes that it is operating as an independent contractor, and not an employee of the State of Delaware, and that it is liable for any and all losses, penalties, damages, expenses, attorney's fees, judgments, and/or settlements incurred by reason of injury to or death of any and all persons, or injury to any and all property, of any nature, arising out of the contractor's negligent performance under this contract, and particularly without limiting the forgoing, caused by, resulting from, or arising out of any act of omission on the part of the contractor in their negligent performance under this contract.

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Prior to signing the Contract, the firm must provide certificates of liability insurance demonstrating coverage as described below. The certificate must include a description of the types of coverage (i.e. general liability, professional liability) covered by any umbrella insurance carried by the firm.

The firm must certify that it must maintain such insurance as will protect against claims under Worker's Compensation Act and from any other claims for damages for personal injury, including death, which may arise from operations under the Agreement. The firm is an independent contractor and is not an employee of the State of Delaware.

The firm must, at its expense, carry insurance of minimum limits as follows:

Commercial General Liability	\$1 million per claim/ \$3 million aggregate
Professional Liability	\$1 million per claim/ \$3 million aggregate

m. Non-Discrimination & Sexual Harassment

In performing the services subject to this RFP the firm, as set forth in 19 Del. C. §711, will agree that it will not discriminate against any employee or applicant with respect to compensation, terms, conditions or privileges of employment because of such individual's race, marital status, genetic information, color, age, religion, sex, sexual orientation, gender identity, or national origin. The successful firm shall comply with all federal and state laws, regulations and policies pertaining to the prevention of discriminatory employment practice.

The firm shall establish and maintain a written sexual harassment policy that includes both firm employees and auditee employees. The firm shall inform their employees of the policy. The policy must contain a notice that sexual harassment will not be tolerated and employees who practice it will be disciplined.

Failure to perform under this provision constitutes a material breach of contract.

n. Covenant Against Contingent Fees

The firm warrants that no person or selling agency has been employed or retained to solicit or secure this contract upon an agreement of understanding for a commission, percentage, brokerage or contingent fee excepting bona-fide employees and bona-fide established commercial or selling agencies maintained by the bidder for the purpose of securing business. For breach or violation of this warranty, AOA must have the right to annul the contract without liability or

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at its discretion to deduct from the contract cost or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.

o. Contract Documents

The RFP, the Purchase Order, and the executed Agreement between AOA and the successful firm must constitute the Contract between AOA and the firm. In the event there is any discrepancy between any of these contract documents, the following order of documents governs so that the former prevails over the latter: Agreement, Purchase Order, and RFP. No other documents must be considered. These documents contain the entire agreement between AOA and the firm. The firm agrees to be bound by the terms of this RFP pending final execution of the Agreement by the parties.

p. Applicable Law

The laws of the State of Delaware must apply, except where Federal law has precedence. The firm consents to exclusive jurisdiction in the State of Delaware and agrees that any litigation relating to this Agreement must be filed and litigated in a court in the State of Delaware.

q. Scope of Agreement

If the scope of any provision of this Agreement is too broad in any respect whatsoever to permit enforcement to its full extent, then such provision must be enforced to the maximum extent permitted by law, and the parties hereto consent and agree that such scope may be judicially modified accordingly and that the whole of such provisions of the Agreement must not thereby fail, but the scope of such provisions must be curtailed only to the extent necessary to conform to the law.

r. Collusion or Fraud

Any evidence of agreement or collusion among firms and prospective firms acting to illegally restrain freedom from competition by agreement to offer a fixed price, or otherwise, will render the offers of such firms void.

By responding, the firm shall be deemed to have represented and warranted that its proposal is not made in connection with any competing firm submitting a separate response to this RFP, and is in all respects fair and without collusion or fraud; that the firm did not participate in the RFP development process and had no knowledge of the specific contents of the RFP prior to its issuance; and that no employee or official of the State of Delaware participated directly or indirectly in the firm's proposal preparation.

Advance knowledge of information which gives any particular firm advantages over any other interested firm(s), in advance of the opening of proposals, whether in response to advertising or an employee or representative thereof, will potentially void that particular proposal.

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s. Lobbying and Gratuities

Lobbying or providing gratuities shall be strictly prohibited. Firms found to be lobbying, providing gratuities to, or in any way attempting to influence a State of Delaware employee or agent of the State of Delaware concerning this RFP or the award of a contract resulting from this RFP shall have their proposal immediately rejected and shall be barred from further participation in this RFP.

All contact with State of Delaware employees, contractors or agents of the State of Delaware concerning this RFP shall be conducted in strict accordance with the manner, forum, and conditions set forth in this RFP.

t. Solicitation of State Employees

Until contract award, firms shall not, directly or indirectly, solicit any employee of the State of Delaware to leave the State of Delaware's employ in order to accept employment with the firm, its affiliates, actual or prospective contractors, or any person acting in concert with firm, without prior written approval of AOA. Solicitation of State of Delaware employees by a firm may result in rejection of the firm's proposal.

This paragraph does not prevent the employment by a firm of a State of Delaware employee who has initiated contact with the firm. However, State of Delaware employees may be legally prohibited from accepting employment with the contractor or subcontractor under certain circumstances. Firms may not knowingly employ a person who cannot legally accept employment under state or federal law. If a firm discovers that they have done so, they must terminate that employment immediately.

The firm shall not permit a former State employee, State officer, or honorary State official to represent or assist the firm on State matters related to this contract for a period of 2 years after termination of employment or appointed status with the State, where that person (a) gave an opinion, (b) conducted an investigation, or (c) were otherwise directly and materially responsible. (29 Del. C. §5805(d))

u. Firm Activity

No activity is to be executed in an off shore facility, either by a subcontracted firm or a foreign office or division of the firm. The firm must attest to the fact that no activity will take place outside of the United States in its transmittal letter. Failure to adhere to this requirement is cause for elimination from future consideration.

v. Firm Background Check Requirements

Firms selected for an award that access state property or come in contact with vulnerable populations, including children and youth, shall be required to

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complete background checks on employees serving the State's on premises contracts. Unless otherwise directed, at a minimum, this shall include a check of the following registry:

Delaware Sex Offender Central Registry at:
<https://sexoffender.dsp.delaware.gov/>

Individuals that are listed in the registry shall be prevented from direct contact in the service of an awarded state contract, but may provide support or off-site premises service for contract firms. Should an individual be identified and the Firm believes their employee's service does not represent a conflict with this requirement, may apply for a waiver to AOA. AOA's decision to allow or deny access to any individual identified on a registry database is final and at the AOA's sole discretion.

At AOA's request, the firm shall provide a list of all employees serving an awarded contract, and certify adherence to the background check requirement. Individual(s) found in the central registry in violation of the terms stated, shall be immediately prevented from a return to state property in service of a contract award. A violation of this condition represents a violation of the contract terms and conditions, and may subject the firm to penalty, including contract cancellation for cause.

Individual contracts may require additional background checks and/or security clearance(s), depending on the nature of the services to be provided or locations accessed, but any other requirements shall be stated in the contract scope of work or be a matter of common law.

13. Additional Services

- 13.1 If, during the course of the engagement, the firm suspects that there will be significant delays in the timing of the work due to the actions of the engagement entity, such as not providing requested items in a timely manner or not adhering to the agreed-upon time schedule discussed at the entrance conference, the firm must notify AOA immediately. AOA and the firm will discuss the issues and develop a solution for completing the engagement.
- 13.2 If it becomes necessary for AOA to request the firm to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any reporting package issued on this engagement, then such additional work must be performed only if set forth in an addendum to the Agreement between AOA and the firm. Any such additional work agreed to between AOA and the firm must be performed at the same rates set forth in the schedule of fees and expenses included in the cost section of the proposal. Further, if these delays cause the firm to

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perform additional work, the AOA liaison must approve any additional hours **before** they are incurred.

14. Manner of Payment Notice

- 14.1 Progress payments may be made no more frequently than 30, 60, 90, and 100 percent of completion based on the hours of work **completed** during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's cost section of the proposal and not less than a calendar month.
- 14.2 Firms are **not** to advance bill for work not yet performed. AOA reserves the right to audit the firm's timekeeping records to ensure billing is appropriate and done after-the-fact.
- 14.3 The invoice for each engagement must include the following: (1) the name of engagement entity/engagement; (2) a sequential invoice number; (3) the PO number; (4) the retainage percentage applied to each invoice total, not the total contract cost; (5) the total invoice amount and whether the invoice is a progress or final invoice; (6) an attestation from the engagement partner(s) that the hours reported are actual hours worked as indicated by staff level and category; (7) a breakdown of each staff member, with both budgeted and actual hours for each person for each portion of the engagement, as represented in the Contractor's proposal, including the corresponding hourly rate; and (8) the amounts, descriptions, and dates of all out-of-pocket expenses for which reimbursement is requested. Ten percent of the invoice amount will be retained until the Exit Conference has been held and the final reports have been reviewed, approved, and issued by AOA (also referenced as AOA finalizing the audit).
- 14.4 Firms agree to bill AOA for actual work-performed and out-of-pocket expenses incurred during its performance of the engagement. Firms **must** submit all invoices in electronic format for AOA approval. Any additional work outside the contract or for additional fees related to the contract is not permitted without the AOA Liaison's knowledge and approval.

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Appendix B – Non-Collusion & Debarment Statement

This is to certify that the undersigned Vendor has not, directly nor indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this proposal. The undersigned Vendor further certifies that it is not a subcontractor to another vendor who also submitted a proposal as a primary vendor in response to this solicitation.

Signature of the authorized representative **MUST** be of an individual who legally may enter his/her organization into a formal contract with the State of Delaware, Office of Auditor of Accounts.

Company Name: _____

Authorized Representative: _____ Title: _____

Address: _____

Phone Number: _____ Email address: _____

Certification type(s)	Check all that apply
Minority Business Enterprise (MBE)	<input type="checkbox"/> Yes <input type="checkbox"/> No
Woman Business Enterprise (WBE)	<input type="checkbox"/> Yes <input type="checkbox"/> No
Disadvantaged Business Enterprise (DBE)	<input type="checkbox"/> Yes <input type="checkbox"/> No
Veteran Owned Business Enterprise (VOBE)	<input type="checkbox"/> Yes <input type="checkbox"/> No
Service Disabled Veteran Owned Business Enterprise (SDVOBE)	<input type="checkbox"/> Yes <input type="checkbox"/> No

[The above table is for informational and statistical use only.]

AFFIRMATION: Within the past five years, has your firm, any affiliate, any predecessor company or entity, owner, Director, officer, partner, or proprietor been the subject of a Federal, State, or Local government suspension or debarment?

YES NO

If yes, please explain: _____

Signature: _____ Date: _____

SWORN TO AND SUBSCRIBED BEFORE ME this ____ day of _____, 20 ____

Notary Public: _____ Commission Expires: _____

City of _____ County of _____ State of _____

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Appendix C – Non-Disclosure & Data Security Agreement for Contracted CPA Firms

We, _____ (the “Contractor”) agree to perform auditing services under our contract with the State of Delaware (“State”) ⁵ through the Office of the Auditor of Accounts (“AOA”) captioned as AOA Original Contract Number [Contract Number] (the “Contract”) to perform and complete the [Description of Engagement] for, *inter alia*, the fiscal year(s) ending [Date(s)] (the “Audit”). In that capacity, and in the performance of our Audit- related duties, we acknowledge and understand the following:

1. The State shall at all times own all right, title and interest in data and information, regardless of format, as set forth in the Contract. We shall not access State user accounts or State data, except as required by the express terms of the Contract. We acknowledge and agree that we shall have no right, title, or interest in such data and information.

2. We shall protect confidential information⁶ and proprietary information⁷ to ensure that there is no inappropriate or unauthorized use or disclosure of State information at any time. To this end, we shall safeguard the confidentiality, integrity, and availability of confidential information and proprietary information and comply with the following conditions:

- a) Personally identifiable information (PII)⁸ obtained by us is and shall remain property of the State.
- b) At no time shall any data or processes which either belongs to or are intended for the use of the State or its officers, agents, or employees, be copied, disclosed, or retained by us for subsequent use in any transaction that does not include the State.
- c) No use shall be made of any information collected in connection with the services provided under the Contract except as necessary to fulfill the auditing services required under the Contract.
- d) PII, confidential information, and proprietary information shall be safeguarded from loss, theft, or inadvertent disclosure at all times.

⁵ “State” as used here (and hereinafter) shall mean the State of Delaware and any agency or instrumentality of the State of Delaware, including, but without limitation, the Delaware Department of Transportation, the Department’s Transportation Trust Fund, and any other fund administered by the Department.

⁶ “Confidential Information” includes, without limitation, tax returns and related information, driver performance records, financial data, claimant or employer names and addresses, and social security and tax identification numbers.

⁷ “Proprietary Information” includes, without limitation, cost or pricing data, government spending plan data, contractor technical qualifications data, independent government cost estimates, negotiation strategies and contractor data presented in negotiations, contracting plans, statements of work, together with information about the design and configuration of system, application, network and access information.

⁸ Personally identifiable information is defined in [6 Del. C. § 12B-101\(4\)](#), and includes a resident’s name in combination with the resident’s Social Security Number, Driver’s License number, Delaware Identification Card number or bank account or credit or debit card numbers.

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- e) Desktop computers, laptops, tablets, cell phones and all other portable electronic devices/media containing PII and/or confidential information and/or proprietary information shall be encrypted and/or password protected.
 - f) The disclosure of information and details relating to a PII loss shall be limited to those who need to know for purposes contemplated under the Contract.
 - g) All State, non-public data in transit via Secure FTP shall be encrypted, including data that resides on mobile devices.
 - h) Management of our firm (up to and including the engagement partner) is responsible for clarifying what may represent PII or sensitive data/information and how to ensure adequate safeguards are in place to protect such information.
3. State data shall not be stored or transferred outside of the United States except to the extent permitted in the Contract. This includes backup data and data stored at disaster recovery locations.
4. We shall account for all copies of State data that we obtain during the course of the audit engagement, and we shall not disclose such data to any person or entity except to the extent the Contractor is permitted to disclose information as provided in the Contract.
5. We understand our responsibilities under 6 *Del. C.* Ch. 12B (“Computer Security Breach”) and the importance of compliance with the notification provisions of that chapter in the event that a data breach occurs. We further acknowledge that we have read 6 *Del. C.* § 12B-104 that sets forth the enforcement procedures available to the Attorney General in the event of a violation of chapter 12B.
6. Within 24 hours of the discovery of any security breach or suspicious intrusion involving State data, we shall disclose to AOA, in writing, the occurrence of such breach or intrusion and the assets that might have been breached or disclosed.
7. It is understood we are bound by and must comply with all applicable State and Federal laws relating to confidentiality, privacy and non-disclosure. We further understand that the State may seek any remedy available to it to enforce this agreement, including, but not limited to, application for a Court order prohibiting disclosure of information in breach of this agreement. Nothing in this agreement shall affect the applicability or enforcement of the Delaware Return Secrecy Statute (30 *Del. C.* § 368) or corresponding provisions of Federal law (26 U.S.C. §6103(i)(1)); Delaware Bank Franchise Tax Return secrecy statute (5 *Del. C.* §1113); Delaware Department of Labor confidentiality statute (19 *Del. C.* § 3125); Delaware Department of Technology and Information Internal Policy on Confidentiality (Non-disclosure) and Integrity of Data dated 1/3/06 (Doc. Ref. No. DTI-0065); Delaware Department of Transportation confidentiality statute regarding the release of motor vehicle driving history and license records (21 *Del.C.* § 305); HIPAA and the accompanying implementing Administrative Simplification regulations (45 C.F.R. parts 142, 160, 162, and 164) to the extent those laws, regulations, and policies apply to the information covered by this agreement.
8. We understand that Federal tax information received from the IRS and the SSA may be accessed by agency personnel only. This includes file transfers. We understand that unauthorized inspection and use of

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Federal tax information, such as fax transmittals that are not addressed to Contractor engagement staff or the extraction of Federal tax information that is outside the scope of the engagement can result in civil and criminal penalties under the Internal Revenue Service Code §§ 7213, 7213(A) and 7431 for unauthorized inspection. These penalties include fines, not to exceed \$5,000 and/or five (5) years imprisonment, plus any cost of prosecution.

9. Without limitation of additional legal bases, pursuant to the State of Delaware Constitution of 1897 at Art. VIII, §§ 3 and 6, and 29 *Del.C.* § 6519(a) the State of Delaware is not at all permitted to agree to any limitation on liability.

10. We understand that we shall promptly contact AOA, in writing, unless prohibited by law from providing such notice, upon receipt of any electronic discovery, litigation holds, discovery searches, and expert testimonies related to, or which in any way might reasonably require access to, State data. Further, we shall not respond to subpoenas, service of process, and other legal requests related to the State without first notifying AOA, in writing, unless prohibited by law from providing such notice.

11. We understand that our staff may be subject to clearance through the State's Security Clearance Program prior to the review of any State data.

12. We agree to safeguard any password or security codes provided to us during the course of this engagement.

13. We agree to follow the Contractor's security procedures and ensure that all data and information relative to this engagement is properly stored, encrypted on portable devices, and password protected at all times.

14. We understand our liability for any losses experienced by the State or any remediation costs associated with a breach and that the State will pursue whatever legal means necessary to recover all such losses and costs, as well as any appropriate equitable relief to prevent unauthorized disclosures.

15. We understand that data shall be permanently deleted in accordance with the terms of the Contract and shall not be recoverable, according to the National Institute of Standards and Technology (NIST) approved methods except for copies retained in work paper files or records, anything that may be stored in back up media or other electronic data storage systems, latent data and metadata. Certificates of destruction must be provided to the AOA. [See example at Appendix D]

16. We understand that we are expected to comply with sections 4.40 through 4.44 of the Generally Accepted Government Auditing Standards as to reporting confidential and sensitive information.

17. We understand nothing in this agreement shall be interpreted in such a way as to relieve the Contractor from its duty to comply with auditing standards, including AICPA ET Section 301.

18. The obligations imposed herein do not extend to information or data which:

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- a) is in the public domain at the time of receipt or which comes into the public domain thereafter through no fault of the Contractor;
- b) is disclosed with the prior written approval of the designated Contracting Officer of the applicable State entity;
- c) is determined to have been developed by the Contractor independently of disclosures made hereunder; or
- d) is disclosed pursuant to Court order after prior notification to the designated Contracting Officer of the applicable State entity.

19. If we subcontract with a Service Provider for cloud or offsite hosting of State data, we agree to assume liability for any noncompliance by the Service Provider. Nothing contained herein or in any subcontractor agreement with the Service Provider shall be construed as creating any contractual relationship between the Service Provider and the State. In addition, we agree to the terms and conditions contained in Appendix F.

Our signature below represents our agreement with the items above for the duration of the Contract and until engagement work papers are properly destroyed under the terms of the Contract. The signature of the authorized representative is of an individual who legally may enter his/her organization into a formal contract with the State of Delaware, Office of Auditor of Accounts.

Contractor:

[NOT TO BE COMPLETED UNTIL A FIRM HAS BEEN AWARDED THE CONTRACT]

Print Name	Title	Signature	Date
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Appendix D – Certificate of Sanitization

At the end of each year’s engagement and at the expiration of the firm’s retention period, the firm must seek written permission from the assigned Engagement Liaison prior to destroying any engagement-related records.



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CERTIFICATE OF SANITIZATION		
PERSON PERFORMING SANITIZATION		
Name: Click here to enter text.		Title: Click here to enter text.
Organization: Click here to enter text.	Location: Click here to enter text.	Phone: Click here to enter text.
MEDIA INFORMATION		
Make/Vendor: Click here to enter text.		Model Number: Click here to enter text.
Serial Number: Click here to enter text.		
Media Property Number: Click here to enter text.		
Media Type: Click here to enter text.	Source (ie user name or PC property number): Click here to enter text.	
Classification: Click here to enter text.	Data Backed Up: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	
Backup Location: Click here to enter text.		
SANITIZATION DETAILS		
Method Type: <input type="checkbox"/> Clear <input type="checkbox"/> Purge <input type="checkbox"/> Damage <input type="checkbox"/> Destruct		
Method Used: <input type="checkbox"/> Degauss <input type="checkbox"/> Overwrite <input type="checkbox"/> Block Erase <input type="checkbox"/> Crypto Erase <input type="checkbox"/> Other: Click here to enter text.		
Method Details: Click here to enter text.		
Tools Used (include version): Click here to enter text.		
Verification Method: <input type="checkbox"/> Full <input type="checkbox"/> Quick Sampling <input type="checkbox"/> Other: Click here to enter text.		
Post Sanitation Classification: Click here to enter text.		
Notes: Click here to enter text.		
MEDIA DESTINATION		
<input type="checkbox"/> Internal Reuse <input type="checkbox"/> External Reuse <input type="checkbox"/> Recycling Facility <input type="checkbox"/> Manufacturer <input type="checkbox"/> Other (specify in details area)		
Details: Click here to enter text.		
SIGNATURE		
I attest that the information provided on this statement is accurate to the best of my knowledge.		
Signature:		Date: Click here to enter a date.
VALIDATION		
Name: Click here to enter text.		Title: Click here to enter text.
Organization: Click here to enter text.	Location: Click here to enter text.	Phone: Click here to enter text.
Signature:		Date: Click here to enter a date.

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Appendix E – Frequently Asked Questions

1. How many files are to be submitted for the proposals?

To clarify the proposal submission process, firms must submit their proposals in **three, separate files**: Mandatory Criteria section, Proprietary section, and Cost section. A firm's failure to do so will result in a non-conforming proposal, which will not be considered.

2. Who prepares the schedules?

It is the municipalities' responsibility to ensure the schedule of State Aid to Local Law Enforcement Funds (SALLE) and Emergency Illegal Drug Enforcement Funds (EIDE) grant awards and expenditures and the schedule of Municipal Street Aid Fund (MSAF) expenditures shown in Appendix J are prepared in good form for the audit.

3. What were the fees and hours needed to complete the prior year engagement?

The procedures completed in the prior year engagements are dependent on the funds received by the municipality. Therefore, the prior year fees and hours are not comparative to the current engagement. Further, the hours and fees are contingent upon the control environment at each municipality.

4. Is there a prior report?

Prior reports are available at auditor.delaware.gov.

5. Did any event occur that would make the current year engagement significantly different from the prior year?

The agreed-upon procedures have not changed from the prior year engagements.

6. The RFP asks for authorization from NASBA. Since Delaware is a State that is part of the Portability Act, can we just say that we meet the requirements of the Act and provide a copy of our firm [State] license and a copy of the [State] licenses for the Partner, Manager, and Supervisor in the proposal?

Yes, that is acceptable. Copies of the firm and the partner, manager, and supervisor-in-charge licenses must be provided. Please keep in mind that a copy of a valid State of Delaware business license is also required.

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7. What do you want to see in the proposal pertaining to Affirmative Action? We have a policy, so can we simply say that we have an Affirmative Action Policy? What identifying information on engagement staff is needed regarding Affirmative Action?

Yes, you may state that you have an Affirmative Action Policy. The RFP states, “The firm must identify the extent to which staff to be assigned to the engagement reflect the State of Delaware’s commitment to Affirmation Action.”

8. Can we include an insurance binder showing our limits to satisfy the proof of insurance requirement? Can the insurance certificate have an expired date?

Yes, AOA will accept an insurance binder; however, AOA will require the selected firm to provide evidence of actual insurance prior to the contract being signed. The insurance certificate or binder will not be accepted if the certificate is not current as of the date the proposals are submitted.

9. Can you share with us the information given to other bidders in response to their inquiries?

Answers to all questions received are posted at bids.delaware.gov.

10. What assistance is given to the auditors during the audit?

Per the RFP, “The firm agrees it will not prepare (1) the schedule of State Aid to Local Law Enforcement Funds (SALLE) and Emergency Illegal Drug Enforcement Funds (EIDE) grant awards and expenditures or (2) the schedule of Municipal Street Aid Fund (MSAF) expenditures shown in Appendix J. The firm should notify AOA immediately of any request to perform such services.”

11. Is this RFP for a fixed price contract?

No, our contracts are not fixed in price. As described in Section 12.4.b. of the RFP, the Contractor agrees to bill AOA only for actual work performed and out-of-pocket expenses incurred during its performance of the engagement. Therefore, if a firm’s work is less than the estimated hours in its proposal, the firm should only bill for actual hours. Billings that exceed actual work are considered fraud (defined as progress payment fraud by the Association of Certified Fraud Examiners) and grounds for terminating the contract. Further, since the contract is not fixed in price, any additional work outside the contract or for additional fees related to the contract is not permitted without the AOA Liaison’s prior knowledge and approval.

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12. Is the proposing partner required to submit clarifying questions to AOA?

Questions may be submitted by any representative deemed appropriate by the firm; however, the proposing partner should sufficiently participate in the proposal process to eliminate unnecessary questions and to ensure the firm's proposal meets all RFP requirements.

13. Does past experience with AOA, including the quality of past engagement work and reports, play a role in firm's technical proposal score?

Yes. AOA looks for high quality audit work, including quality writing in both findings and reporting packages, and compliance with the contract. Repeat non-compliance will eliminate a firm from consideration.

When auditors perform quality audit work in accordance with GAGAS, it can lead to improved government management, better decision making and oversight, effective and efficient operations, and accountability and transparency for resources and results. (GAGAS 1.05) Audit reporting packages are used to effectively communicate necessary information to both government officials and the public. Therefore, sufficient time should be budgeted and spent on writing user-friendly findings that allow these readers to understand the issues found and their impact. When evaluating a firm on previous work experience, the Evaluation Committee will consider whether previously submitted engagement reporting packages were complete, accurate, objective, convincing, clear, and concise (GAGAS A7.02) and whether sufficient time has been allocated in the current proposal for performing these tasks.

14. If we have provided AOA with copies of CPA licenses previously, do we need to provide them with each proposal?

Yes. AOA will not look up CPA licenses in previous files or from other sources. The firm is required to provide copies in each proposal or its proposal will not move forward for technical scoring.

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Appendix F – Data Owned by the State of Delaware

State of Delaware Cloud and/or Offsite Hosting Specific Terms and Conditions
between the State of Delaware Office of Auditor of Accounts and [CONTRACTOR NAME] dated [DATE]
This document shall become part of the final contract.

	Terms and Conditions Clauses 1-13 are mandatory for every engagement. Exceptions will be considered non-compliant and non-responsive.
1	<p>Data Ownership:</p> <p>The State of Delaware shall own all right, title and interest in its data that is related to the services provided by this contract. The Service Provider shall not access State of Delaware User accounts, or State of Delaware Data, except (i) in the course of data center operations, (ii) response to service or technical issues, (iii) as required by the express terms of this contract, or (iv) at State of Delaware’s written request.</p>
2	<p>Data Protection:</p> <p>Protection of personal privacy and sensitive data shall be an integral part of the business activities of the Service Provider to ensure that there is no inappropriate or unauthorized use of State of Delaware information at any time. To this end, the Service Provider shall safeguard the confidentiality, integrity, and availability of State information and comply with the following conditions:</p> <p>a) All information obtained by the Service Provider under this contract shall become and remain property of the State of Delaware.</p> <p>b) At no time shall any data or processes which either belongs to or are intended for the use of State of Delaware or its officers, agents, or employees, be copied, disclosed, or retained by the Service Provider or any party related to the Service Provider for subsequent use in any transaction that does not include the State of Delaware.</p>
3	<p>Data Location:</p> <p>The Service Provider shall not store or transfer State of Delaware data outside of the United States. This includes backup data and Disaster Recovery locations. The Service Provider will permit its personnel and contractors to access State of Delaware data remotely only as required to provide technical support.</p>
4	<p>Encryption:</p> <p>a) The Service Provider shall encrypt all data in transit regardless of the transit mechanism.</p> <p>b) For engagements where the Service Provider stores sensitive personally identifiable or otherwise confidential information, this data shall be encrypted at rest. Examples are social security number, date of birth, driver’s license number, financial data, federal/state tax information, and hashed passwords. The Service Provider’s encryption shall be consistent with validated cryptography standards as specified in National Institute of Standards and Technology FIPS140-2, Security Requirements. The key location and other key management details will be discussed and negotiated by both parties. When the Service Provider cannot offer encryption at rest, they must maintain, for the duration of the contract, cyber security liability insurance coverage for any loss resulting from a data breach in accordance with the Cloud and Offsite Hosting Policy. Additionally, where encryption of data at rest is not possible, vendor must describe existing security measures that provide a similar level of protection.</p>

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	Terms and Conditions Clauses 1-13 are mandatory for every engagement. Exceptions will be considered non-compliant and non-responsive.
5	<p>Breach Notification and Recovery:</p> <p>Delaware Code requires public breach notification when citizens’ personally identifiable information is lost or stolen. Reference: 6 Del. C. § 12B-102. Additionally, unauthorized access or disclosure of non-public data is considered to be a breach. The Service Provider will provide notification without unreasonable delay and all communication shall be coordinated with the State of Delaware. When the Service Provider or their sub-contractors are liable for the loss, the Service Provider shall bear all costs associated with the investigation, response and recovery from the breach including but not limited to credit monitoring services with a term of at least 3 years, mailing costs, website, and toll free telephone call center services. The State of Delaware shall not agree to any limitation on liability that relieves a Contractor from its own negligence or to the extent that it creates an obligation on the part of the State to hold a Contractor harmless.</p>
6	<p>Notification of Legal Requests:</p> <p>The Service Provider shall contact the State of Delaware upon receipt of any electronic discovery, litigation holds, discovery searches, and expert testimonies related to, or which in any way might reasonably require access to the data of the State. The Service Provider shall not respond to subpoenas, service of process, and other legal requests related to the State of Delaware without first notifying the State unless prohibited by law from providing such notice.</p>
7	<p>Termination and Suspension of Service:</p> <p>In the event of termination of the contract, the Service Provider shall implement an orderly return of State of Delaware data in CSV or XML or another mutually agreeable format. The Service Provider shall guarantee the subsequent secure disposal of State of Delaware data.</p> <p>a) Suspension of services: During any period of suspension or contract negotiation or disputes, the Service Provider shall not take any action to intentionally erase any State of Delaware data.</p> <p>b) Termination of any services or agreement in entirety: In the event of termination of any services or agreement in entirety, the Service Provider shall not take any action to intentionally erase any State of Delaware data for a period of 90 days after the effective date of the termination. After such 90 day period, the Service Provider shall have no obligation to maintain or provide any State of Delaware data and shall thereafter, unless legally prohibited, dispose of all State of Delaware data in its systems or otherwise in its possession or under its control as specified in section 7d) below. Within this 90 day timeframe, vendor will continue to secure and back up State of Delaware data covered under the contract.</p> <p>c) Post-Termination Assistance: The State of Delaware shall be entitled to any post-termination assistance generally made available with respect to the Services</p> <p>d) Secure Data Disposal: When requested by the State of Delaware, the provider shall destroy all requested data in all of its forms, for example: disk, CD/DVD, backup tape, and paper. Data shall be permanently deleted and shall not be recoverable, according to National Institute of Standards and Technology (NIST) approved methods and certificates of destruction shall be provided to the State of Delaware.</p>

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	Terms and Conditions Clauses 1-13 are mandatory for every engagement. Exceptions will be considered non-compliant and non-responsive.
8	<p>Background Checks:</p> <p>The Service Provider shall conduct criminal background checks and not utilize any staff, including sub-contractors, to fulfill the obligations of the contract who has been convicted of any crime of dishonesty, including but not limited to criminal fraud, or otherwise convicted of any felony or any misdemeanor offense for which incarceration for a minimum of 1 year is an authorized penalty. The Service Provider shall promote and maintain an awareness of the importance of securing the State's information among the Service Provider's employees and agents.</p>
9	<p>Data Dictionary:</p> <p>Prior to go-live, the Service Provider shall provide a data dictionary in accordance with the State of Delaware Data Modeling Standard.</p>
10	<p>Security Logs and Reports:</p> <p>The Service Provider shall allow the State of Delaware access to system security logs that affect this engagement, its data and or processes. This includes the ability for the State of Delaware to request a report of the records that a specific user accessed over a specified period of time.</p>
11	<p>Contract Audit:</p> <p>The Service Provider shall allow the State of Delaware to audit conformance including contract terms, system security and data centers as appropriate. The State of Delaware may perform this audit or contract with a third party at its discretion at the State's expense. Such reviews shall be conducted with at least 30 days advance written notice and shall not unreasonably interfere with the Service Provider's business.</p>
12	<p>Sub-contractor Disclosure:</p> <p>The Service Provider shall identify all of its strategic business partners related to services provided under this contract, including but not limited to, all subcontractors or other entities or individuals who may be a party to a joint venture or similar agreement with the Service Provider, who will be involved in any application development and/or operations.</p>
13	<p>Operational Metrics:</p> <p>The Service Provider and the Contractor shall reach agreement on operational metrics and document said metrics in the Service Level Agreement. Examples include but are not limited to:</p> <ul style="list-style-type: none"> a) Advance notice and change control for major upgrades and system changes b) System availability/uptime guarantee/agreed-upon maintenance downtime c) Recovery Time Objective/Recovery Point Objective d) Security Vulnerability Scanning

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By signing this Agreement, the Contractor agrees to ensure the Service Provider abides by all of the above Terms and Conditions.

Contractor Name/Address (print): _____
_____ [NOT TO BE COMPLETED UNTIL A FIRM
HAS BEEN AWARDED THE CONTRACT] _____

Contractor Authorizing Official Name (print): _____

Contractor Authorizing Official Signature: _____

Date: _____

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Appendix G – Schedule of State of Delaware Municipal Grants Awarded

Fiscal Year 2015 and Fiscal Year 2016 State of Delaware Municipal Grants Awarded⁹						
Municipality	Fiscal Year 2015 MSAF¹⁰	Fiscal Year 2015 SALLE	Fiscal Year 2015 EIDE	Fiscal Year 2016 MSAF	Fiscal Year 2016 SALLE	Fiscal Year 2016 EIDE
Arden	\$ 16,735	\$ -	\$ -	\$ 16,586	\$ -	\$ -
Ardencroft	5,457	-	-	5,406	-	-
Ardentown	10,202	-	-	10,111	-	-
Bellefonte	8,779	-	-	8,669	-	-
Bethany Beach	109,056	4,863	3,954	108,023	4,645	3,842
Bethel	7,918	-	-	7,848	-	-
Blades	28,701	3,186	3,095	28,430	3,548	3,281
Bowers Beach	9,794	-	-	9,704	-	-
Bridgeville	49,335	4,490	3,763	55,809	4,462	3,749
Camden	65,893	4,304	3,668	65,250	4,279	3,655
Cheswold	11,829	3,559	3,286	11,689	3,548	3,281
Clayton	41,116	4,490	3,763	41,554	4,462	3,749
Dagsboro	19,429	3,559	3,286	19,246	3,548	3,281
Delaware City	43,389	3,373	3,191	42,984	3,366	3,187
Delmar	35,860	5,422	4,240	35,519	5,193	4,123
Dewey Beach	16,928	4,490	3,763	16,726	4,462	3,749
Dover	664,193	20,138	11,776	673,128	19,267	11,330
Ellendale	16,904	3,373	3,191	16,755	3,183	3,094
Elsmere	103,749	5,049	4,049	102,713	5,193	4,123
Farmington	1,591	-	-	1,574	-	-
Felton	30,734	3,745	3,382	30,444	3,731	3,374
Fenwick Island	32,438	4,118	3,572	32,131	4,097	3,562
Frankford	16,947	3,373	3,191	16,783	3,183	3,094
Frederica	13,918	-	-	13,780	-	-
Georgetown	144,060	5,422	4,240	145,127	5,559	4,310
Greenwood	26,022	3,559	3,286	25,781	3,548	3,281
Harrington	71,451	5,049	4,049	70,759	5,011	4,030
Hartly	545	-	-	538	-	-
Henlopen Acres	15,424	-	-	15,292	-	-
Houston	10,528	-	-	10,431	-	-
Kenton	5,418	-	-	5,366	-	-
Laurel	71,037	5,794	4,431	70,381	5,742	4,404

⁹ The schedule was prepared by AOA from information gathered from various sources. We retrieved the data related to MSAF from the Delaware Department of Transportation – Projects webpage (<http://deldot.gov/information/projects/msa/index.shtml>). DSHS provided the data related to the SALLE and EIDE funds. No additional work was performed, using this table, outside of the previously stated audit procedures.

¹⁰ MSA Funds were not appropriated during Fiscal Year 2010.

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Fiscal Year 2015 and Fiscal Year 2016 State of Delaware Municipal Grants Awarded⁹						
Municipality	Fiscal Year 2015 MSAF¹⁰	Fiscal Year 2015 SALLE	Fiscal Year 2015 EIDE	Fiscal Year 2016 MSAF	Fiscal Year 2016 SALLE	Fiscal Year 2016 EIDE
Leipsic	4,323	-	-	4,282	-	-
Lewes	94,844	5,235	4,145	93,991	5,376	4,217
Little Creek	2,318	-	-	2,292	-	-
Magnolia	2,139	-	-	2,115	-	-
Middletown	362,616	8,030	5,576	361,808	8,483	5,808
Milford	222,763	8,588	5,862	227,148	8,483	5,808
Millsboro	67,519	5,422	4,240	66,849	5,376	4,217
Millville	4,003	-	-	3,953	-	-
Milton	64,976	4,118	3,572	64,369	4,097	3,562
New Castle	106,191	6,167	4,622	105,164	6,107	4,591
New Castle Co.	-	69,503	37,055	-	69,895	37,256
Newark	476,371	15,108	9,201	482,777	14,515	8,897
Newport	25,137	4,304	3,668	24,901	4,462	3,749
Ocean View	99,676	4,490	3,763	99,954	4,462	3,749
Odessa	10,305	-	-	10,210	-	-
Rehoboth Beach	113,494	5,981	4,526	112,383	6,107	4,591
Seaford	182,010	7,657	5,385	180,320	7,752	5,433
Selbyville	56,646	4,118	3,572	56,432	4,097	3,562
Slaughter Beach	9,906	-	-	9,803	-	-
Smyrna	201,437	6,912	5,003	200,873	7,021	5,059
South Bethany	50,132	4,118	3,572	49,669	4,097	3,562
Townsend	23,858	-	-	23,599	-	-
Viola	3,648	-	-	3,613	-	-
Wilmington	1,081,233	59,816	32,095	1,070,165	60,208	32,295
Woodside	2,225	-	-	2,201	-	-
Wyoming	26,850	3,559	3,286	26,592	3,731	3,374
TOTAL	\$ 5,000,000	\$ 324,482	\$ 220,319	\$ 5,000,000	\$ 324,296	\$ 220,229

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Appendix H – SALLE Manual

STATE AID TO LOCAL LAW ENFORCEMENT

MANUAL

ISSUED BY:

STATE AID TO LOCAL LAW ENFORCEMENT COMMITTEE
P.O. BOX 818
DOVER, DELAWARE 19903
(302) 744-2674

Document Number 450101031001

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STATE AID TO LOCAL LAW ENFORCEMENT

COMMITTEE MEMBERS

CHIEF BOBBY CUMMINGS	WILMINGTON DEPARTMENT OF POLICE
COLONEL ELMER SETTING	NEW CASTLE COUNTY POLICE DEPT.
MAJOR JEFFREY R. EVANS	DELAWARE STATE POLICE
ROBERT IRWIN	PUBLIC MEMBER
CHIEF WILLIAM BRYSON	CAMDEN POLICE DEPARTMENT, REPRESENTING DELAWARE POLICE CHIEFS' COUNCIL
CHIEF SCOTT COLLINS	CHAIRMAN, SUSSEX COUNTY POLICE CHIEFS ASSOCIATION
CHIEF PAUL BERNAT	DOVER POLICE DEPARTMENT, REPRESENTING KENT COUNTY POLICE CHIEFS
VACANT	PUBLIC MEMBER
DEBORAH GOLDEN	PROGRAM ADMINISTRATOR

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LIST OF ATTACHMENTS

- A. TITLE 11, CHAPTER 84, DELAWARE CODE, (TRAINING ACT)
- B. STATE AID TO LOCAL LAW ENFORCEMENT APPLICATION FOR PARTICIPATION IN THE STATE AID TO LOCAL LAW ENFORCEMENT PROGRAM
- C. STATEMENT OF SWORN OFFICERS FORM
- D. FORMULA FOR ALLOCATION OF FUNDS
- E. STATE AID TO LOCAL LAW ENFORCEMENT APPLICATION FORM
- F. FINAL REPORT FORM

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CHAPTER I

What is State Aid to Local Law Enforcement (SALLE)?

The Delaware Legislature each year since 1969, through the Grant In Aid Bill, has allocated funds to aid local law enforcement agencies and improve their effectiveness. This program has been named the State Aid to Local Law Enforcement Program or otherwise known as S.A.L.L.E..

The following committee structure and procedures for processing State Aid to Local Law Enforcement applications have been adopted by the State Aid to Local Law Enforcement Committee:

1. A committee of eight, henceforth referred to as the S.A.L.L.E. Committee, shall be composed of the following individuals.
 - a. Chairperson, Delaware Police Chiefs' Council (or their designate);
 - b. Chairperson, Sussex Police Chiefs' Association (or their designate);
 - c. Superintendent, Delaware State Police (or their designate);
 - d. Chief of Police, Wilmington Department of Police (or their designate);
 - e. Chief of Police, New Castle County Police Department (or their designate);
 - f. Police Chief, Kent County, to be elected by the Delaware Police Chiefs' from Kent County (or their designate);
 - g. Two public members to be appointed by the Chairman of the Criminal Justice Council;

2. A chairperson of the State Aid to Local Law Enforcement Committee, to be selected by the membership of the Committee, to serve a 2 year period, shall have the responsibility for scheduling all meetings and presiding over them. A quorum shall be constituted by the appearance of four (4) members of the Committee. All meetings will be conducted according to Robert's Rules of Order.

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3. The S.A.L.L.E. Committee shall be empowered with the following duties and responsibilities:
 - a. Development of any new guidelines and policies for S.A.L.L.E. grant processing;
 - b. Approval or disapproval of all applications for S.A.L.L.E. funding;
 - c. Notification of applicant agencies of approval of grant applications or reasons for disapproval.
4. Any issues which cannot be resolved by the S.A.L.L.E. Committee and any appeals as from actions of the SALLE Committee shall be referred to the Budget Director and the Controller General.
5. Guidelines governing the processing of S.A.L.L.E. applications shall be approved annually and remain in force until such time as revisions in those guidelines are proposed by the S.A.L.L.E. Committee.
6. Proposed changes to the S.A.L.L.E. Guidelines must be submitted to the Committee, in writing, at least 20 calendar days prior to a formal vote. This waiting period is intended to facilitate commentary on proposed changes, either written or in person, to the Committee prior to approval.
7. Final approval of all applications for S.A.L.L.E. funding and proposed changes to the S.A.L.L.E. guidelines must be approved by the Budget Director and the Controller General.

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CHAPTER II

What requirements must be met by police departments applying for State Aid to Local Law Enforcement funding?

The Committee has determined that the following requirements shall apply to any police department requesting a S.A.L.L.E. grant.

1. The requesting department must be in compliance with Title 11, Chapter 84 of the DELAWARE CODE entitled "Delaware Police Training Code and Regulations and Standards of the Council on Police Training". (See Attachment A).
2. The requesting department must be in compliance with the crime reporting requirements of the State Bureau of Identification.
3. The minimum salary to be paid by a police department is \$23,000. Effective July 1, 2005 the minimum is established at \$28,000. NOTE: These figures are subject to updating and revision.
4. The police agency must have been in operation for three consecutive years prior to applying for S.A.L.L.E. funds.

The three year operation guideline is lifted if a police agency agrees, in writing, with notarized signatures of the City/Town Council members, that if the police department should disband or cease to be a full time agency, or if a town/city refuses to pay the officers the minimum salary, all funds received within the three year eligibility period must be repaid to the S.A.L.L.E. program. After three years, when an agency meets the eligibility period, this agreement would expire.

5. The applying police agency must make application to participate in the program on a form provided by the S.A.L.L.E. Administrator. (See Attachment B). All information requested on the form must be included and the application must have the appropriate signatures of the Chief of Police, Mayor or Chief Administrator, and the Chief Fiscal Officer.

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CHAPTER III

How are S.A.L.L.E. funds allocated?

Procedures for distributing S.A.L.L.E. funds

1. The Delaware General Assembly allocates a certain amount of funds to the State Aid to Local Law Enforcement Committee for Aid to Local Law Enforcement Programs.
2. The eligible local law enforcement units are required to submit each fiscal year a Statement of full-time, sworn officers who have been certified and are working for the respective agency July 1 (Attachment C). This document has to be signed by the Mayor or Chief Local Official and the Chief of Police or Director of Public Safety.
3. Each eligible police agency shall be allocated a minimum sum to be designated by the State Aid to Local Law Enforcement Committee in addition to the per officer allocation.
4. The formula for computing the remaining funds that each unit is eligible for is based on dividing the number of full-time, sworn officers who have been certified as of July 1 into the amount of remaining funds allocated by the legislature to determine a per-officer figure. That per-officer figure is then multiplied by the number of full-time, sworn and certified officers per agency. The per-officer allocation is then added to the per agency allocation for the total agency allocation. (See Attachment D). An officer who was not employed by the applying agency on July 1 is not eligible to receive funds for that fiscal year (July 1 - June 30).
5. Based on verification and compilation of the above data, the eligible local law enforcement units will receive notice of funds reserved for use pending an approved grant application.
6. Specific application (See Attachment E) for funds can be made after July 31st but not later than January 31st of each fiscal year. Funds reserved for local units that are not specifically applied for or that have been obtained as a result of an agency becoming ineligible are subject to reallocation. Funds will be reallocated by the S.A.L.L.E. Committee giving preference to applications benefiting law enforcement on a statewide basis.

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By signing the application, the Chief of Police, Mayor or Chief Administrator, and the Chief Fiscal Officer are agreeing that the funds received will be used for the purpose outlined in the application. Use of S.A.L.L.E. grant funds for other purposes without prior approval from the S.A.L.L.E. Committee will result in the termination of the grant and will require repayment of the funds expended without approval. A serious or repeated violation of the requirement as determined by the S.A.L.L.E. Committee may result in the department's ineligibility to receive S.A.L.L.E. funds for the next grant year.

7. Applications will be reviewed by the S.A.L.L.E. Committee with appropriate action recommended within 30 days of the deadline. The Chief of Police or their designee, with authority to make grant decisions, must be present at the Committee meeting in which their grant is to be considered. Failure to send a representative will preclude the approval of the respective grant.
8. Formal notification of approval or unconditional approval will be made within 60 days of each deadline.
9. When the funds are expended or at the end of the project period, a final report (See Attachment F) must be submitted to the S.A.L.L.E. Administrator with documentation (bills, statements, etc.) to show proof that the funds were expended for the purpose stated in the grant application.
10. S.A.L.L.E. funds cannot be expended until the application form has been approved by the S.A.L.L.E. Committee. For example: an item must not be purchased prior to approval of an application to purchase that item and then, if the application is approved reimburse your original funding source with S.A.L.L.E. monies. This is supplanting and a violation of State of Delaware accounting procedures which govern the audit of the S.A.L.L.E. program. Final report forms reflecting supplanting will be forwarded to the S.A.L.L.E. Committee for action which may include a requirement that the agency reimburse the state and to withhold any additional funding request until reimbursement is made.
11. Agencies, who have an unencumbered available balance of 50% of previous allocations are not permitted to apply for funds for a next fiscal year. Permission to do so must be received by the S.A.L.L.E. Committee.

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CHAPTER IV

What may State Aid to Local Law Enforcement funds be used for?

1. At the direction of the Governor, the Committee is authorized to make grants of such funds to political subdivisions of this State, and law enforcement agencies thereof, which make application for the same, after it shall be satisfied that such grant and the local matching funds hereinafter described shall be used for any one of the following purposes, which shall be additional to the law enforcement program or functions of the local entity at time of such grant:
 - a. Public protection, including the development, evaluation, implementation and purchase of methods, devices, programs and equipment designed to improve or strengthen law enforcement and reduce crime in public and private places. Purchases of additional equipment or upgrades are permitted, following the normal application process and subject to the restrictions on Page 8.
 - b. The advanced training of law enforcement officers and special law enforcement units. All out of state training, not previously approved by the Committee, must be submitted to the S.A.L.L.E. Administrator prior to attendance. All out of state training must be in accordance with the State of Delaware Travel Policy.
 - c. Public education programs relating to crime prevention, and encouraging respect for law and order, including education programs in schools and programs to improve public understanding and cooperation with law enforcement agencies. Funding for School Resource Officers and DARE Programs are not permitted.
 - d. Salary enhancement at levels in excess of previous years combination of budgeted and S.A.L.L.E. expenditures. Local departments must make level of SALLE salary enhancement a permanent part of salary in subsequent years.
 - e. Overtime pay, to include other employee costs, to conduct special investigations and programs. Overtime may not be awarded to the Police Chief or the Deputy Police Chief from any agency with 9 or more officers. The following formula applies to Police Chiefs or Deputy Police Chiefs with less than 9 officers:

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In 1 to 2 person departments the Chief and Deputy Chief may use 100% of SALLE allocation for overtime; 3 to 4 person departments may use 75% of allocation for overtime; 5 to 6 person departments may use 50% of allocation for overtime; and 7 to 8 person departments may use 25% of SALLE allocation for overtime. In 9+ person departments the Chief and Deputy Chief are not eligible for overtime.

The manpower figure will be based on the Statement of Sworn Officers form submitted in July of the given fiscal year.

- f. Professional services (i.e. psychological).
 - g. New programs, not funded by existing sources, to enhance police services (i.e. canine, motorcycle), limited to first year start-up costs.
 - h. The rental of motor vehicles, on an as-needed basis, to conduct covert operations. The leasing of patrol vehicles or unmarked (staff) patrol vehicles are not permitted.
 - i. One-time vehicle enhancements.
 - j. Technology (hardware, software and end-user equipment) to include upgrades and maintenance thereof. All hardware, software and end-user equipment shall be compatible with the minimum standards set by the Department of Technology and Information (DTI), the Delaware Justice Information System (DELJIS) Board of Managers and any other applicable State of Delaware and federal system standards.
 - k. The upgrade of service weapons (handguns and shotguns) is permissible. The purchase and upgrade of special weapons (sub-machine guns, assault rifles, etc.) is permissible.
2. Grants of state funds hereunder may also be made for the planning and preliminary staffing and administration expenses associated with projects and programs in the categories set forth in subsection (a) of this Section. Such funds may be used by the local entities as part of the local matching share required by Federal Act if the federal local project or program is within the categories set forth in subsection (a) of this section.

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What may State Aid to Local Law Enforcement funds NOT be used for?

1. Maintenance expenditures on existing equipment (other than maintenance expenditures for technology equipment) which may be construed as routine budgetary. Replacement expenditures for existing equipment (other than replacement of technology equipment).
2. Reimbursing other agencies for hiring of personnel prior to completion of two years following training.
3. Salary enhancement except at levels in excess of previous years combination of budgeted and S.A.L.L.E. expenditures.
4. The purchase or leasing of equipment needed in order to justify the existence of a police agency (i.e. uniforms, weapons, vehicles, equipment specifically designed for traffic enforcement, telephones, cell phones, pagers, office supplies and utilities). Equipment not specifically listed may also be denied by the Committee based on the restrictions on page 8.
5. The use of funds to hire additional police officers or to pay the salary of a police officer that is already employed by the requesting agency, except for special projects approved by the S.A.L.L.E. Committee.
6. Personnel and ordinary salary costs (other than matching federal funds) including any benefit or insurance costs.
7. S.A.L.L.E. funds may not be used to purchase any alcoholic beverages or food except as provided by the State of Delaware Travel Policy.
8. Building maintenance, repair and capital improvements to police facilities, including furniture (excepting improvements directly related to enhancing officer safety, prisoner safety and evidence integrity).
9. Office lease/storage space rental
10. Routine training (CPR, AED, firearms certification, basic academy training)
11. Moving costs
12. Land
13. Items that do not clearly strengthen law enforcement abilities or provide a real service to the public (e.g. body fat analyzer).

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CHAPTER V

Guidelines for Grant Amendments, Extensions, Audits and Reinstatements

1. Grants under this program may be monitored (reviewed for program content) and will be audited to assure expenditure compliance with application. The S.A.L.L.E. Committee may require supplemental documentation to determine compliance with stated program content and budgetary limitations.
2. Recipients of S.A.L.L.E. funds must request approval from the S.A.L.L.E. Administrator prior to committing any funds to use for any purpose other than requested on the original application: 1) Requests for amendment not exceeding 20% of grant award and for project extensions not exceeding 6 months can be approved by the S.A.L.L.E. Administrator; 2) Requests for amendments exceeding 20% and 6 months must receive approval by the S.A.L.L.E. Committee.
3. When S.A.L.L.E. funds are received by the local police agencies they must be deposited in separate grant accounts. Under no circumstances are they to be combined with previous S.A.L.L.E. accounts (from other years) general funds, or combined with any federal funds.
4. Where applications will be used to match federal grants, all portions of the grant (federal and state aid) are subject to monitoring and/or evaluation requirements.
5. Where applications will be used to match federal funds, requests must be made by January 31st.
6. If the purpose of the grant is to use the S.A.L.L.E. funds to match federal funds, the federal funds to be matched must be identified at the time the S.A.L.L.E. grant is submitted, a letter must be submitted to the S.A.L.L.E. Administrator requesting permission to match a federal program prior to the S.A.L.L.E. funds being used.
7. Funds awarded in one fiscal year can be expended beyond the year of award, however, the S.A.L.L.E. Administrator must be notified of unexpended balances carried over to subsequent years.
8. State Aid funds used to match federal grants cannot be adjusted without an accompanying grant amendment for the federal subgrant.
9. Funds designated for redistribution will be awarded by the S.A.L.L.E. Committee.

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10. New agencies that wish to become participants in the S.A.L.L.E. program must submit an application (Attachment B) which states the number of full-time police officers in that department, the dates the officers were training, a statement of compliance with the S.B.I. requirements, and the date which the police agency was organized. This statement must be signed by the Mayor or Chief Official of that political subdivision and by the Chief of the Police Agency.
11. New police agencies applying to become participants in the S.A.L.L.E. Program must have been in operation and compliance with the guidelines for three (3) consecutive years prior to applying.

The three year operation guideline is lifted if a police agency agrees, in writing, with notarized signatures of the City/Town Council members, that if the police department should disband or cease to be a full time agency, or if a town/city refuses to pay the officers the minimum salary, all funds received within the three year eligibility period must be repaid to the S.A.L.L.E. program. After three years, when an agency meets the eligibility period, this agreement would expire.

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CHAPTER VI

Reasons for Termination

1. The termination of a grant may be caused by:
 - a. Misuse of subgrantee funds;
 - b. Improper financial reports and records;
 - c. Failure to submit appropriate reports and records in a timely fashion.
 - d. Inability of the program to carry out it's purpose;
 - e. Failure to implement within 90 days.

2. Notification of termination action taken by the Committee will be made to the subgrantee within ten days of the date of the meeting. An appeal to the Criminal Justice Council Executive Committee may be taken by a subgrantee within ten days of notification of termination at the next scheduled Committee meeting.

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CHAPTER VII

Disposition of funds and property upon termination.

1. When a local or county government disbands or eliminates its police department any unexpended funds shall revert to the S.A.L.L.E. Committee for redistribution.
2. When a local or county government disbands or eliminates its police department any remaining equipment purchased with S.A.L.L.E. funds within the last 3 years of its existence shall revert to the S.A.L.L.E. Committee for redistribution.

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CHAPTER VIII

Discrimination Prohibited

No person in the United States shall, on the grounds of sex, race, creed, color, or national origin be excluded from participation in, be refused the benefits of, or otherwise subjected to discrimination under the subgrant program or any other project or program supported by the subgrant. Subgrantees must comply in every respect with the provisions and requirements of Title 6 of the Civil Rights Act of 1964 and Title 9 of the Education Act of 1972 and regulations issued by the U. S. Department of Justice thereunder as a condition of any award and as a condition of grant support.

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Attachment A

CHAPTER 84. DELAWARE POLICE TRAINING PROGRAM

Sec.

[8401. Definitions.](#)

[8402. Members of Council.](#)

[8403. Organization of Council.](#)

[8404. Powers and duties.](#)

[8404A. Hearings.](#)

[8405. Mandatory training; exceptions.](#)

[8406. \[Repealed.\]](#)

[8407. Compensation.](#)

[8408. Appropriations.](#)

[8409. Reimbursement.](#)

[8410. Uncertified police officers.](#)

§ 8401. Definitions.

As used in this chapter:

(1) "Approved school" means a school authorized by the Council to provide a mandatory training and education for police officers as prescribed in this chapter.

(2) "Council" means the Council on Police Training.

(3) "Permanent appointment" means appointment by the authority of any municipality or governmental unit in or of this State or the University of Delaware to permanent status as a police officer.

(4) "Seasonal appointment" means appointment for less than 6 months each year but more than 4 weeks for police duties necessitated by seasonal demands.

(5) "Police officer" means a sworn member of a police force or other law-enforcement agency of this State or of any county or municipality who is responsible for the prevention and the detection of crime and the enforcement of laws of this State or other governmental units within the State.

A. For purposes of this chapter this term shall include permanent full-time law enforcement officers of the Department of Natural Resources and Environmental Control and officers of the University of Delaware Police Division.

B. For purposes of this chapter this term shall not include the following:

1. A sheriff, regular deputy sheriff or constable;

2. A security force for a state agency or other governmental unit; or, a seasonal, temporary or part-time law enforcement officer of the Department of Natural Resources and Environmental Control;

3. A person holding police power by virtue of occupying any other position or office.

(11 Del. C. 1953, § 8401; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1A; 63 Del. Laws, c. 31, § 1; 68 Del. Laws, c. 172, §§ 1, 2; 68 Del. Laws, c. 330, § 1.)

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§ 8402. Members of Council.

(a) The Council shall be composed of 12 members.

(b) The Council shall be composed of: a chairperson to be appointed by and to serve at the pleasure of the Governor; the Attorney General; the Superintendent of the Delaware State Police; the Chief of the City of Wilmington Police; the Chief of the New Castle County Police Department; the Chief of the City of Dover Police Department; the Chief of the City of Newark Police Department; the Superintendent of the Department of Public Instruction; the President of the Delaware League of Local Governments; the mayor or police commissioner of an incorporated municipality in Kent County, to be appointed by the Governor; the mayor or police commissioner of an incorporated municipality in Sussex County, to be appointed by the Governor; the Chairperson of the Delaware Police Chiefs' Council, Inc. The Chairperson shall have had substantial practical experience in the field of law enforcement.

(11 Del. C. 1953, § 8403; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, §§ 1B, 1C; 63 Del. Laws, c. 31, § 1; 65 Del. Laws, c. 492, §§ 1, 2; 68 Del. Laws, c. 49, §§ 1, 2; 70 Del. Laws, c. 186, § 1.)

§ 8403. Organization of Council.

(a) A Vice-Chairperson and a Secretary shall be elected from among the members of the Council. The Council shall hold no less than 2 regular meetings each year and may meet at such other times as it may determine. The Chairperson shall fix the time and place of such meetings in the Commissioner's discretion, but upon written request of any 3 members, the Chairperson shall call a meeting pursuant to the terms of such request. Seven members shall constitute a quorum. Each member of the Council may have a proxy to represent the member at Council meetings.

(b) Notwithstanding any provision of law, Council membership shall not disqualify any member from holding any other public or private employment or constitute a forfeit of such office.

(c) Council members shall receive no compensation for their services but shall be allowed their actual and necessary expenses incurred in the performance of their duties.

(11 Del. C. 1953, § 8404; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1C; 63 Del. Laws, c. 31, § 1; 65 Del. Laws, c. 492, § 3; 68 Del. Laws, c. 49, § 3; 70 Del. Laws, c. 186, § 1.)

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§ 8404. Powers and duties.

- (a) The Council may:
- (1) Establish minimum qualifications for applicants as police officers;
 - (2) Establish minimum educational and training qualifications requisite to permanent appointment as a police officer;
 - (3) Issue certification of completion of police officer training prescribed under this chapter;
 - (4) Suspend or revoke certification in the event that an individual:
 - a. Obtained a certificate by fraud or deceit;
 - b. Has failed to successfully complete any in-service or advanced training required by the Council;
 - c. Has been convicted of a felony, or of a misdemeanor involving moral turpitude, or of any local, state or federal criminal offense involving, but not limited to, theft, fraud, or violation of the public trust, or of any drug law;
 - d. Has been found, after examination by a licensed psychologist or psychiatrist, to be psychologically or emotionally unfit to perform the duties or exercise the powers and authority of a police officer;
 - e. Has been discharged from employment with a law enforcement agency for a breach of internal discipline; or has tendered a resignation prior to the entry of findings of fact concerning an alleged breach of internal discipline and who is found by the Council to have engaged in conduct constituting a breach of internal discipline for which the individual could have been legitimately discharged had the individual not resigned the individual's position prior to an adverse finding of fact being entered on the issue by the employing agency;
 - (5) Prescribe standards for in-service or continued training of police officers;
 - (6) Establish minimum educational and training qualifications for seasonal employment as a police officer;
 - (7) Establish certification and recertification requirements for police officer applicants who have previously been employed with permanent appointment as a police officer but have not been so employed within the 12 months prior to application;
 - (8) Prescribe equipment and facility standards for schools at which police training courses shall be conducted, including but not limited to existing county or municipal schools;
 - (9) Establish minimum training requirements, attendance requirements and standards of operations for police training schools;
 - (10) Prescribe minimum qualifications for instructors at such schools and certify, as qualified, or decertify such instructors to their particular courses of study;
 - (11) Approve and issue certificates of approval to such police training schools, to inspect such schools from time to time and to revoke for cause any approval or certificate issued to such schools;
 - (12) Consult and cooperate with all agencies of government, state and local, concerning the development and administration of the training and standard program and to contract with such agencies as it deems necessary to the performance of its powers and duties;
 - (13) Accept or receive grants or donations from any source, public or private, for the purposes of this chapter;

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(14) Make such rules and regulations as may be necessary to carry out the purposes and objectives of this chapter;

(15) Provide a modification from the application of any provision of this chapter or the rules and regulations promulgated thereunder, for any police officer of a municipality if:

a. The police officer is employed on a seasonal basis; and

b. The municipality makes application for such modification and establishes that it will suffer a hardship if the modification is not granted;

(16) Establish an approved training program for seasonal police officers which shall be required prior to active police duty, and in addition, if the officer is to be armed, that the police officer be certified in the use of firearms at an approved police training school.

(b) The Director of the Delaware State Police Training Division shall be responsible for administering the mandatory training and education for police officers program with responsibility and authority to obtain professional assistance from other police and professional organizations to accomplish the purposes and objectives of the program.

(11 Del. C. 1953, § 8405; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1D; 63 Del. Laws, c. 31, § 1; 67 Del. Laws, c. 313, § 1; 68 Del. Laws, c. 330, §§ 2-4; 70 Del. Laws, c. 186, § 1.)

§ 8404A. Hearings.

In all situations where the provisions of [§ 8404\(a\)\(4\)](#) or [§ 8410\(b\)](#) of this title are to be applied to or invoked against any agency or individual, that agency or individual shall be entitled to a hearing in the manner prescribed herein:

(1) The Chairperson shall select 3 members of the Council to comprise a board which will hear evidence on the allegation (hereinafter "board").

(2) Upon conclusion of the hearing provided for in this section, the board shall submit its findings and recommendation to the full Council in writing for consideration and vote.

(3) The ultimate findings of the Council shall be final, except that any ruling adverse to any party participating in the hearing may be appealed to the Superior Court within 15 days of receipt of written notification of said finding. Absent an appeal, all findings of the Council shall become final upon expiration of said appeal deadline.

(4) All hearings shall be conducted in accordance with the Administrative Procedures Act.

(67 Del. Laws, c. 313, § 2; 70 Del. Laws, c. 186, § 1.)

§ 8405. Mandatory training; exceptions.

(a) Except as provided in subsection (d) of this section, every municipality or other governmental unit of this State employing or intending to employ police officers shall require their attendance at an approved school. Every such municipality, other governmental unit or the University of Delaware shall require that no person be given or accept an appointment as a police officer unless such person has successfully completed the required police training and education course at an approved school.

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(b) Police officers already serving under permanent appointment on July 11, 1969, shall not be compelled to meet this requirement as a condition of: (1) Tenure; (2) continuing employment; (3) reemployment; or (4) employment by another police agency, provided that the period of suspended services under (3) or (4) of this subsection does not exceed 12 months. Failure of any such police officer to fulfill such requirements as the Council may hereafter establish by regulation shall not make the officer ineligible for promotion to which the officer might otherwise be eligible. The exemptions granted under this subsection shall not be construed to include in-service or continued training requirements which may be established by Council.

(c) All police officers and all persons seeking permanent appointment as a police officer shall undergo training to assist them in identifying symptoms of mental illness and in responding appropriately to situations involving persons suffering from mental illness.

(d) Nothing contained in this chapter shall limit the authority, power or duties of the Secretary of Public Safety as set forth in § [8203](#) of [Title 29](#).

(11 Del. C. 1953, § 8406; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1D; 63 Del. Laws, c. 31, § 1; 67 Del. Laws, c. 230, §§ 1, 2; 68 Del. Laws, c. 330, § 5; 70 Del. Laws, c. 186, § 1.)

§ 8406. Probationary appointment.

Repealed by 68 Del. Laws, c. 330, § 6, eff. July 8, 1993.

§ 8407. Compensation.

During any training program, the compensation or wages of any trainee police officer shall be the responsibility of the employing authority. The responsibility for providing all other costs, including but not limited to tuition, living expenses, books and equipment excluding transportation costs of any trainee police officer shall be that of the Council.

(11 Del. C. 1953, § 8408; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1D; 63 Del. Laws, c. 31, § 1.)

§ 8408. Appropriations.

The General Assembly shall appropriate each year to the Council through the Department of Public Safety such funds as are necessary for the purpose of carrying out this chapter.

(11 Del. C. 1953, § 8410; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1E; 63 Del. Laws, c. 31, § 1.)

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§ 8409. Reimbursement.

Every municipality or other governmental unit of this State or the University of Delaware intending to employ on a permanent basis police officers who have satisfactorily completed the mandatory training as required under this chapter and who have completed their training while in the employ of another municipality or another governmental unit of this State or the University of Delaware within 2 years from the date of satisfactory completion of such mandatory training, shall reimburse the municipality or other governmental unit or the University of Delaware with whom the police officer was employed at the time of attending the mandatory training program for the cost of training such officer, which shall include the salary, uniforms and equipment and other training expenses incurred while the officer was attending the mandatory training program. During the first year after completion of the mandatory training program the municipality or other governmental unit or the University of Delaware by whom the police officer was employed at the time of attending the mandatory training program shall be reimbursed for 100 percent for those expenses. During the second year the municipality or other governmental unit shall be reimbursed for 50 percent of those expenses.

(11 Del. C. 1953, § 8411; 59 Del. Laws, c. 102, § 1; 63 Del. Laws, c. 31, § 1.)

§ 8410. Uncertified police officers.

(a) Police officers of the State or any county or municipality or the University of Delaware which do not meet the requirements of this chapter and the criteria as established by the Council shall not have the authority to enforce the laws of the State.

(b) A police force of any county or municipality which does not meet the requirements of this chapter and the criteria established by the Council will be ineligible to apply for or receive state aid to local law-enforcement funds.

(63 Del. Laws, c. 31, § 1.)

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Attachment B

**STATE AID TO LOCAL LAW ENFORCEMENT APPLICATION
FOR PARTICIPATION IN STATE AID TO LOCAL LAW ENFORCEMENT PROGRAM**

Send To:
State Aid to Local Law Enforcement
P.O. Box 818
Dover, Delaware 19903
Attn: Debby Golden
(302) 744-2674

For Committee Use Only:
New Application _____
Other (Explain) _____

Applicant Police Agency _____

Address _____ Zip _____

Phone Number _____ Date Police Department Was Organized _____

Mayor's Name _____ Chief's Name _____

Address _____ Address _____

_____ Zip _____ Zip _____

Phone _____ Phone _____

Are you complying with the State Bureau of Identification Reporting Requirements? _____

Police Officers' Starting Salary _____ (Full Time Officers Only)

Please provide the following information on all full time officers (use separate sheet if necessary):

Police Officer's Name _____ Social Security No. _____ Police School Attended/Certification Date _____

I certify that the above information is correct to the best of my knowledge and belief

Signature of Police Chief Date

Signature of Mayor Date

FOR COMMITTEE USE ONLY:

Action of S.A.L.L.E. Committee _____ Date: _____

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Attachment D

E X A M P L E

**STATE AID TO LOCAL LAW ENFORCEMENT
FUND ALLOCATION FORMULA**

Total amount authorized Legislature FY 86 - \$300,000

Basic Allocation per Agency -\$ 2,000

Number of agencies $\frac{X \quad 31}{\$62,000}$

\$300,000	Total Allocation
<u>- 62,000</u>	Allocation Per Agency
\$238,000	
<u>- 3,000</u>	Staff Development Seminar
\$235,000	Balance to be Allocated Per Officer

Total number of full time eligible police officers as of July 1, 1985 in local units of government:

684

$\frac{\$343.56^*}{684 / \$235,000.00}$

Allocation = \$343.56* per full time eligible officer in each unit of government.

Example: Elsmere - 12 full time officers

\$343.56 X 12 = \$4,122.81

\$4,122.81 Per Officer Allocation
+2,000.00 Per Agency Allocation
\$6,122.81 Total Allocation to Elsmere

*All figures are rounded off

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Attachment E

**STATE AID TO LOCAL LAW ENFORCEMENT PROGRAM
APPLICATION FORM**

**State Aid to Local Law Enforcement
Department of Public Safety
P.O. Box 818
Dover, Delaware 19903
Attention: Debby Golden
(302) 744-2674**

For Committee Use Only

Application Number _____
Date Received _____
Date Approved _____
Date Processed _____

Applicant Agency

Type of Application:

Agency _____

Personnel _____

Address _____

Equipment _____

Services _____

Match Federal Funds _____

Training _____

Zip Code _____ Phone _____

Other (specify) _____

Will funds be used to match federal
funds? _____

Number of Full-Time, Sworn
Officers _____

If yes, give program title, federal
funds anticipated, and SALLE funds
required.

Funds Requested \$ _____

Grant Period:

From: _____ To: _____

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I. Project Summary: Describe the problem, the goal, the approach, and the results or benefits expected from this project. This section should clearly and concisely describe what the project will achieve and/or demonstrate. Be specific, identify how the funds will be used, and how the project qualifies for funding under Chapter IV of State Aid to Local Law Enforcement Guidelines. Cite appropriate qualifying paragraph numbers from Chapter IV.

II. Budget Summary:

Personnel	\$ _____
Professional Services	\$ _____
Training	\$ _____
Equipment	\$ _____
Matching Federal Funds	\$ _____
Other (Specify)	\$ _____
 Budget Total	 \$ _____

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III. Budget Itemization:

A. Personnel: For salary enhancement show total only and complete page 6.

(1) Employees (List each by Position)

	Cost
TOTAL PERSONNEL COSTS	\$

B. Professional Services: For consultants or individuals to be reimbursed for personnel services on a fee basis, list each type of consultant or service (with number in each category and names of major consultants where available, the proposed fee rates (by day, week, or hour) and the amount of time to be devoted to such service.

	Cost
TOTAL PROFESSIONAL SERVICES	\$

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C. Training: Itemize in state and out of state training expenses of personnel by purpose. (Example: Out of State Training - Drug Investigation, Northwest University, Tuition - \$350, Housing - \$140, etc.).

	Cost
TOTAL TRAINING COSTS	\$

D. Equipment: (Office Furniture, communications equipment, etc.). Each type of item to be purchased should be listed separately with estimated unit costs.

Item	Quantity	Cost
TOTAL EQUIPMENT COSTS		\$

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E. Matching Federal Funds: (Identify the federal funds to be matched)

Cost

TOTAL MATCHING FEDERAL FUNDS	\$

F. Other: A specific itemization of each type of expense with basis of computation should be provided.

Cost

TOTAL OTHER COSTS	\$

FOR S.A.L.L.E. COMMITTEE USE ONLY:

Recommended Funding Level: _____

Recommended Special Conditions: _____

Date Of Approval: _____

State of Delaware
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To be completed for Salary Enhancement Applications **Only**:

NAME OF OFFICER	CURRENT SALARY*	PROJECTED SALARY**

*WITHOUT SALLE FUNDS

**WITH SALLE FUNDS

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Approval and Acceptance Conditions

It is understood and agreed to by the application: (1) that any funds received as a result of this application shall be subject to any conditions set forth by the S.A.L.L.E. Committee and all Committee policies, regulations, and rules regarding State Aid to Local Law Enforcement Funds; (2) that funds awarded are to be expended only for the purposes and activities specified in the plan and budget; (3) that any modification within the plan or budget requires approval by the S.A.L.L.E. Committee in advance of the modification within the plan or budget and requires approval by the S.A.L.L.E. Committee in advance of the modification implementation; (4) that appropriate records and accounts will be maintained and made available for audit as prescribed or determined as necessary by the S.A.L.L.E. Committee; (5) the applicant hereby certifies that the funds herein requested shall not be used to supplant regularly budgeted local law enforcement funds; (6) the applicant further certifies that all sworn employees are in compliance with Title 11, Chapter 84 of the DELAWARE CODE.

The undersigned hereby attest that the information contained in this application for funds is true and correct to the best of our knowledge and belief.

Chief Police Officer

Mayor or Other Local Official

Name (Printed)

Name (Printed)

Signature

Date

Signature

Date

Chief Fiscal Officer

Notary Public

Name (Printed)

NOTARY PUBLIC

Signature

Date

State of Delaware, County of _____,
Sworn and subscribed before me this
_____ day of _____, 19____.

State of Delaware
Office of Auditor of Accounts
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**STATE AID TO LOCAL LAW ENFORCEMENT
REQUEST FOR FUNDS**

Send To:

**State Aid to Local Law Enforcement
Department of Public Safety
P.O. Box 818
Dover, Delaware 19903
Attention: Debby Golden
(302) 744-2674**

For Commission Use Only:

Grant Application Number _____
Date Received _____
Approval Date _____
Processed By _____

Comments:

Requesting Police Agency

Program Title

Address

Amount Requested

City/State/Zip

Agency Employer Identification No.

Phone _____

Funds are requested in accordance with State Aid to Local Law Enforcement application number _____ as of _____ (date) for the grant period of _____ to _____.

Police Chief _____
Printed Name Signature Date

Mayor _____
Printed Name Signature Date

Chief Fiscal Officer _____
Printed Name Signature Date

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Attachment F

**STATE AID TO LOCAL LAW ENFORCEMENT PROGRAM
FINAL REPORT FORM**

Grant Number _____ Police Agency _____

Title/Purpose _____ Mayor _____

Signature _____ Date _____

Amount of Award _____ Chief of Police _____

Signature _____ Date _____

Funds Requested _____ Chief Fiscal Officer _____

Funds Expended _____

Balance _____ Signature _____ Date _____

EXPENDITURES REPORT

<u>Budget Category</u>	<u>Amount Awarded</u>	<u>Amount Expended</u>
Personnel	_____	_____
Professional Services	_____	_____
Training	_____	_____
Equipment	_____	_____
Education/Schools & Civic	_____	_____
New Programs	_____	_____
Other (Specify) _____	_____	_____
TOTAL	_____	_____

BALANCE (Amount Awarded - Amount Expended) _____

ATTACH COPIES OF APPROPRIATE DOCUMENTATION (BILLS, STATEMENTS, CHECK STUBS, ETC.) TO SHOW PROOF THAT THE FUNDS WERE EXPENDED FOR THE PURPOSE STATED IN THE GRANT APPLICATION.

FOR COMMITTEE USE ONLY

Date of Award _____ Date Report Reviewed _____ Reviewed By _____

Comments: _____

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Office of Auditor of Accounts
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Appendix I – EIDE Manual

EMERGENCY ILLEGAL DRUG ENFORCEMENT

PROGRAM

MANUAL

ISSUED BY:

**STATE AID TO LOCAL LAW ENFORCEMENT COMMITTEE
P.O. BOX 818
DOVER, DELAWARE 19903
(302) 744-2674**

Document Number 450101031002

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Office of Auditor of Accounts
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STATE AID TO LOCAL LAW ENFORCEMENT

COMMITTEE MEMBERS

CHIEF BOBBY CUMMINGS	WILMINGTON DEPARTMENT OF POLICE
COLONEL ELMER SETTING	NEW CASTLE COUNTY POLICE DEPT.
MAJOR JEFFREY R. EVANS	DELAWARE STATE POLICE
ROBERT IRWIN	PUBLIC MEMBER
CHIEF WILLIAM BRYSON	CAMDEN POLICE DEPARTMENT, REPRESENTING DELAWARE POLICE CHIEFS' COUNCIL
CHIEF SCOTT COLLINS	CHAIRMAN, SUSSEX COUNTY POLICE CHIEFS ASSOCIATION
CHIEF PAUL BERNAT	DOVER POLICE DEPARTMENT, REPRESENTING KENT COUNTY POLICE CHIEFS
VACANT	PUBLIC MEMBER
DEBORAH GOLDEN	PROGRAM ADMINISTRATOR

APPROVED BY THE
STATE AID TO LOCAL LAW ENFORCEMENT COMMITTEE

State of Delaware
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LIST OF ATTACHMENTS

- A. TITLE 11, CHAPTER 84, DELAWARE CODE, (TRAINING ACT)
- B. EMERGENCY ILLEGAL DRUG ENFORCEMENT APPLICATION FOR PARTICIPATION IN THE EMERGENCY ILLEGAL DRUG ENFORCEMENT PROGRAM
- C. STATEMENT OF SWORN OFFICERS FORM
- D. FORMULA FOR ALLOCATION OF FUNDS
- E. EMERGENCY ILLEGAL DRUG ENFORCEMENT APPLICATION FORM
- F. FINAL REPORT FORM

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CHAPTER I

What is Emergency Illegal Drug Enforcement (EIDE)?

The Delaware Legislature through the Grant In Aid has allocated funds to the State Aid to Local Law Enforcement (S.A.L.L.E.) Committee to be used for Emergency Illegal Drug Enforcement programs.

The following committee structure and procedures for processing Emergency Illegal Drug Enforcement applications will apply.

1. A committee of eight, henceforth referred to as the S.A.L.L.E. Committee, shall be composed of the following individuals.
 - a. Chairperson, Delaware Police Chiefs' Council (or their designate);
 - b. Chairperson, Sussex Police Chiefs' Association (or their designate);
 - c. Superintendent, Delaware State Police (or their designate);
 - d. Chief of Police, Wilmington Department of Police (or their designate);
 - e. Chief of Police, New Castle County Police Department (or their designate);
 - f. Police Chief, Kent County, to be elected by the Delaware Police Chiefs' from Kent County (or their designate);
 - g. Two public members to be appointed by the Chairman of the Criminal Justice Council;

2. A chairperson of the State Aid to Local Law Enforcement Committee, to be selected by the membership of the Committee, to serve a 2 year period, shall have the responsibility for scheduling all meetings and presiding over them. A quorum shall be constituted by the appearance of four (4) members of the Committee. All meetings will be conducted according to Robert's Rules of Order.

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3. The S.A.L.L.E. Committee shall be empowered with the following duties and responsibilities:
 - a. Development of any new guidelines and policies for E.I.D.E. grant processing;
 - b. Approval or disapproval of all applications for E.I.D.E. funding;
 - c. Notification of applicant agencies of approval of grant applications or reasons for disapproval.
4. Any issues which cannot be resolved by the S.A.L.L.E. Committee and any appeals as from actions of the SALLE Committee shall be referred to the Budget Director and the Controller General.
5. Guidelines governing the processing of E.I.D.E. applications shall be approved annually and remain in force until such time as revisions in those guidelines are proposed by the S.A.L.L.E. Committee.
6. Proposed changes to the E.I.D.E. Guidelines must be submitted to the Committee, in writing, at least 20 calendar days prior to a formal vote. This waiting period is intended to facilitate commentary on proposed changes, either written or in person, to the Committee prior to approval.
7. Final approval of all applications for E.I.D.E. funding and proposed changes to the E.I.D.E. guidelines must be approved by the Budget Director and the Controller General.

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CHAPTER II

What requirements must be met by police departments applying for Emergency Illegal Drug Enforcement funding?

The Committee has determined that the following requirements shall apply to any police department requesting an E.I.D.E. grant.

1. The requesting department must be in compliance with Title 11, Chapter 84 of the DELAWARE CODE entitled "Delaware Police Training Code and Regulations and Standards of the Council on Police Training". (See Attachment A).
2. The requesting department must be in compliance with the crime reporting requirements of the State Bureau of Identification.
3. The minimum salary to be paid by a police department is \$23,000. Effective July 1, 2005 the minimum is established at \$28,000.
NOTE: These figures are subject to updating and revision.
4. The police agency must have been in operation for three consecutive years prior to applying for E.I.D.E. funds.

The three year operation guideline is lifted if a police agency agrees, in writing, with notarized signatures of the City/Town Council members, that if the police department should disband or cease to be a full time agency, or if a town/city refuses to pay the officers the minimum salary, all funds received within the three year eligibility period must be repaid to the E.I.D.E. program. After three years, when an agency meets the eligibility period, this agreement would expire.

5. The applying police agency must make application to participate in the program on a form provided by the E.I.D.E. Administrator. (See Attachment B). All information requested on the form must be included and the application must have the appropriate signatures of the Chief of Police, Mayor or Chief Administrator, and the Chief Fiscal Officer.

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CHAPTER III

How are Emergency Illegal Drug Enforcement funds allocated?

Procedures for distributing funds

1. The Delaware General Assembly has allocated funds to the State Aid to Local Law Enforcement Committee for Emergency Illegal Drug Enforcement Programs.
2. The eligible local law enforcement units are required to submit each fiscal year a Statement of full-time, sworn officers who have been certified and are working for the respective agency July 1 (Attachment C). This document has to be signed by the Mayor or Chief Local Official and the Chief of Police or Director of Public Safety.
3. Each eligible police agency shall be allocated a minimum sum to be designated by the State Aid to Local Law Enforcement Committee in addition to the per officer allocation.
4. The formula for computing the remaining funds that each unit is eligible for is based on dividing the number of full-time, sworn officers who have been certified as of July 1 into the amount of remaining funds allocated by the legislature to determine a per-officer figure. That per-officer figure is then multiplied by the number of full-time, sworn and certified officers per agency. The per-officer allocation is then added to the per agency allocation for the total agency allocation. (See Attachment D). An officer who was not employed by the applying agency on July 1 is not eligible to receive funds for that fiscal year (July 1 - June 30).
5. Based on verification and compilation of the above data, the eligible local law enforcement units will receive notice of funds reserved for use pending an approved grant application.
6. Specific application (See Attachment E) for funds can be made after July 31st but not later than January 31st of each fiscal year. Funds reserved for local units that are not specifically applied for or that have been obtained as a result of an agency becoming ineligible are subject to reallocation. Funds will be reallocated by the S.A.L.L.E. Committee giving preference to applications benefiting law enforcement on a statewide basis.

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By signing the application, the Chief of Police, Mayor or Chief Administrator, and the Chief Fiscal Officer are agreeing that the funds received will be used for the purpose outlined in the application. Use of E.I.D.E. grant funds for other purposes without prior approval from the S.A.L.L.E. Committee will result in the termination of the grant and will require repayment of the funds expended without approval. A serious or repeated violation of the requirement as determined by the S.A.L.L.E. Committee may result in the department's ineligibility to receive E.I.D.E. funds for the next grant year.

7. Applications will be reviewed by the S.A.L.L.E. Committee with appropriate action recommended within 30 days of the deadline. The Chief of Police, or their designee, with authority to make grant decisions, must be present at the Committee meeting in which their grant is to be considered. Failure to send a representative will preclude the approval of the respective grant at that meeting.
8. Formal notification of approval or unconditional approval will be made within 60 days of each deadline.
9. E.I.D.E. funds cannot be expended until the application form has been approved by the S.A.L.L.E. Committee. For example: an item must not be purchased prior to approval of an application to purchase that item and then, if the application is approved, reimburse your original funding source with E.I.D.E. monies. This is supplanting and a violation of State of Delaware accounting procedures which govern the audit of the E.I.D.E. program. Final report forms reflecting supplanting will be forwarded to the S.A.L.L.E. Committee for action which may include a requirement that the agency reimburse the state and to withhold any additional funding request until reimbursement is made.
10. When the funds are expended or at the end of the project period, a final report (See Attachment F) must be submitted to the E.I.D.E. Administrator with documentation (bills, statements, etc.) to show proof that the funds were expended for the purpose stated in the grant application.
11. Agencies, who have an unencumbered available balance of 50% of previous allocations are not permitted to apply for funds for a next fiscal year. Permission to do so must be received by the S.A.L.L.E. Committee.

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CHAPTER IV

What may Emergency Illegal Drug Enforcement funds be used for?

1. At the direction of the Governor, the Committee is authorized to make grants of such funds to political subdivisions of this State, and law enforcement agencies thereof, which make application for the same, after it shall be satisfied that such grant and the local matching funds hereinafter described shall be used for any one of the following purposes, which shall be additional to the law enforcement program or functions of the local entity at time of such grant:

a. Public protection, including the development, evaluation, implementation and purchase of methods, devices, facilities, and equipment designed to improve or strengthen law enforcement to reduce drug crime in public and private places. Purchases of additional equipment or upgrades are permitted following the normal application process and subject to the restrictions on Page 8. Equipment purchases are not to exceed 50% of total FY allocation, without approval from the Committee.

Local law enforcement agencies may combine their allocations, upon approval by the S.A.L.L.E. Committee, to support a pool arrangement to fund a contiguous area served by more than one local law enforcement agency.

b. Temporary lease of buildings or other physical facilities, not to exceed six months, without the approval from the Committee, designed to facilitate, improve and strengthen drug enforcement.

c. The advanced training of law enforcement officers and special law enforcement units, for the prevention, detection and control of drugs. All out of state training, not previously approved by the Committee, must be submitted to the S.A.L.L.E. Administrator prior to attendance. All out of state training must be in accordance with the State of Delaware Travel Policy.

d. Professional services (i.e. testing of police officers for drug use).

e. New programs to enhance drug enforcement services (i.e. drug sniffing canines) limited to first year start-up costs.

f. Overtime pay for drug enforcement to include other employee costs. Overtime may not be awarded to the Police Chief or the Deputy Police Chief from any agency with 9 or more officers. The following formula applies to Police Chiefs or Deputy Police Chiefs with less than 9 officers:

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In 1 to 2 person departments the Chief and Deputy Chief may use 100% of EIDE allocation for drug overtime; 3 to 4 person departments may use 75% of allocation for drug overtime; 5 to 6 person departments may use 50% of allocation for drug overtime; and 7 to 8 person departments may use 25% of EIDE allocation for drug overtime. In 9+ person departments the Chief and Deputy Chief are not eligible for drug overtime.

The manpower figure will be based on the Statement of Sworn Officers Form submitted in July of the given fiscal year.

- g. Buy money and informant money to purchase illicit drugs and pay informants for information.
 - h. The rental of motor vehicles, on an as-needed basis, to conduct drug investigations. The leasing of patrol vehicles or unmarked (staff) patrol vehicles are not permitted.
2. Funds may also be used by the local entities as part of the local matching share required by Federal Act if the federal local project or program is within the categories set forth in subsection (a) of this Section. Matching federal funds are not to exceed 25% of the total grant.

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What may Emergency Illegal Drug Enforcement funds NOT be used for?

1. Maintenance expenditures on existing equipment which may be construed as routine budgetary (other than maintenance expenditures for technology equipment).
2. Reimbursing other agencies for hiring of personnel prior to completion of two years following training.
3. The purchase or leasing of equipment needed in order to justify the existence of a police agency (i.e. uniforms, weapons, vehicles, equipment specifically designed for traffic enforcement, telephones, cell phones, pagers, office machines and utilities). Equipment not specifically listed may also be denied by the Committee based on the restrictions on page 8.
4. The use of funds to pay the salary of an existing police officer.
5. Any benefits; health, pension, false arrest insurance, life insurance, etc. for existing personnel.
6. S.A.L.L.E. and E.I.D.E. funds may not be used to purchase any alcoholic beverages or food except as provided in the State of Delaware Travel Policy.
7. Public drug education programs relating to drug prevention, including education programs in schools and programs to improve public understanding and cooperation with drug enforcement efforts.
8. Office lease/storage space rental
9. Routine training (CPR, AED, firearms certification, basic academy training)
10. Moving costs
11. Land
12. Items that do not clearly strengthen law enforcement abilities or provide a real service to the public (e.g. body fat analyzer).

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CHAPTER V

Guidelines for Grant Amendments, Extensions, Audits and Reinstatements

1. Grants under this program may be monitored (reviewed for program content) and will be audited to assure expenditure compliance with application. The S.A.L.L.E. Committee may require supplemental documentation to determine compliance with stated program content and budgetary limitations.
2. Recipients of E.I.D.E. funds must request approval from the Administrator prior to committing any funds to use for any purpose other than requested on the original application: 1) Requests for amendments not exceeding 20% of grant award and for project extensions not exceeding 6 months can be approved by the E.I.D.E. Administrator; 2) Requests for amendments exceeding 20% and 6 months must receive approval by the Committee.
3. When E.I.D.E. funds are received by the local police agencies they must be deposited in separate grant accounts. Under no circumstances are they to be combined with previous E.I.D.E. accounts (from other years) general funds, or combined with any federal funds.
4. Funds awarded in one fiscal year can be expended beyond the year of award; however, the E.I.D.E. Administrator must be notified of unexpended balances carried over to subsequent years.
5. Funds designated for redistribution will be awarded by the S.A.L.L.E. Committee.
6. New agencies that wish to become participants in the E.I.D.E program must submit an application (Attachment B) which states the number of full-time police officers in that department, the dates the officers were training, a statement of compliance with the S.B.I. requirements, and the date which the police agency was organized. This statement must be signed by the Mayor or Chief Official of that political subdivision and by the Chief of the Police Agency.

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7. New police agencies applying to become participants in the E.I.D.E. Program must have been in operation and in compliance with the guidelines for three (3) consecutive years prior to applying for E.I.D.E. funding.

The three year operation guideline is lifted if a police agency agrees, in writing, with notarized signatures of the City/Town Council members, that if the police department should disband or cease to be a full time agency, or if a town/city refuses to pay the officers the minimum salary, all funds received within the three year eligibility period must be repaid to the E.I.D.E. program. After three years, when an agency meets the eligibility period, this agreement would expire.

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CHAPTER VI

Reasons for Termination

1. The termination of a grant may be caused by:
 - a. Misuse of subgrantee funds;
 - b. Improper financial reports and records;
 - c. Failure to submit appropriate reports and records in a timely fashion.
 - d. Inability of the program to carry out its purpose;
 - e. Failure to implement within 90 days.
2. Notification of termination action taken by the Committee will be made to the subgrantee within ten days of the date of the meeting. An appeal to the Criminal Justice Council Executive Committee may be taken by a subgrantee within ten days of notification of termination at the next scheduled Committee meeting.

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CHAPTER VII

Disposition of funds and property upon termination.

1. When a local or county government disbands or eliminates its police department any unexpended funds shall revert to the S.A.L.L.E. Committee for redistribution.
2. When a local or county government disbands or eliminates its police department any remaining equipment purchased with E.I.D.E. funds within the last 3 years of its existence shall revert to the S.A.L.L.E. Committee for redistribution.

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CHAPTER VIII

Seizure of Assets

All assets seized during the investigation involving the use of Emergency Illegal Drug Enforcement funds shall be handled in accordance to DE CODE TITLE 11, CHAPTER 23 "SEARCH AND SEIZURE" and TITLE 16, CHAPTER 4784 "UNIFORM CONTROLLED SUBSTANCES ACT FORFEITURE".

In the case of an investigation involving more than one police agency the agency to which the grant monies were allocated shall have control over the assets seized unless an agreement has been reached prior to the investigation.

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CHAPTER IX

Discrimination Prohibited

No person in the United States shall, on the grounds of sex, race, creed, color, or national origin be excluded from participation in, be refused the benefits of, or otherwise subjected to discrimination under the subgrant program or any other project or program supported by the subgrant. Subgrantees must comply in every respect with the provisions and requirements of Title 6 of the Civil Rights Act of 1964 and Title 9 of the Education Act of 1972 and regulations issued by the U. S. Department of Justice thereunder as a condition of any award and as a condition of grant support.

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ATTACHMENT A

CHAPTER 84. DELAWARE POLICE TRAINING PROGRAM

Sec.

[8401. Definitions.](#)

[8402. Members of Council.](#)

[8403. Organization of Council.](#)

[8404. Powers and duties.](#)

[8404A. Hearings.](#)

[8405. Mandatory training; exceptions.](#)

[8406. \[Repealed.\]](#)

[8407. Compensation.](#)

[8408. Appropriations.](#)

[8409. Reimbursement.](#)

[8410. Uncertified police officers.](#)

§ 8401. Definitions.

As used in this chapter:

(1) "Approved school" means a school authorized by the Council to provide a mandatory training and education for police officers as prescribed in this chapter.

(2) "Council" means the Council on Police Training.

(3) "Permanent appointment" means appointment by the authority of any municipality or governmental unit in or of this State or the University of Delaware to permanent status as a police officer.

(4) "Seasonal appointment" means appointment for less than 6 months each year but more than 4 weeks for police duties necessitated by seasonal demands.

(5) "Police officer" means a sworn member of a police force or other law-enforcement agency of this State or of any county or municipality who is responsible for the prevention and the detection of crime and the enforcement of laws of this State or other governmental units within the State.

a. For purposes of this chapter this term shall include permanent full-time law enforcement officers of the Department of Natural Resources and Environmental Control and officers of the University of Delaware Police Division.

b. For purposes of this chapter this term shall not include the following:

1. A sheriff, regular deputy sheriff or constable;

2. A security force for a state agency or other governmental unit; or, a seasonal, temporary or part-time law enforcement officer of the Department of Natural Resources and Environmental Control;

3. A person holding police power by virtue of occupying any other position or office.

(11 Del. C. 1953, § 8401; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1A; 63 Del. Laws, c. 31, § 1; 68 Del. Laws, c. 172, §§ 1, 2; 68 Del. Laws, c. 330, § 1.)

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§ 8402. Members of Council.

(a) The Council shall be composed of 12 members.

(b) The Council shall be composed of: a chairperson to be appointed by and to serve at the pleasure of the Governor; the Attorney General; the Superintendent of the Delaware State Police; the Chief of the City of Wilmington Police; the Chief of the New Castle County Police Department; the Chief of the City of Dover Police Department; the Chief of the City of Newark Police Department; the Superintendent of the Department of Public Instruction; the President of the Delaware League of Local Governments; the mayor or police commissioner of an incorporated municipality in Kent County, to be appointed by the Governor; the mayor or police commissioner of an incorporated municipality in Sussex County, to be appointed by the Governor; the Chairperson of the Delaware Police Chiefs' Council, Inc. The Chairperson shall have had substantial practical experience in the field of law enforcement.

(11 Del. C. 1953, § 8403; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, §§ 1B, 1C; 63 Del. Laws, c. 31, § 1; 65 Del. Laws, c. 492, §§ 1, 2; 68 Del. Laws, c. 49, §§ 1, 2; 70 Del. Laws, c. 186, § 1.)

§ 8403. Organization of Council.

(a) A Vice-Chairperson and a Secretary shall be elected from among the members of the Council. The Council shall hold no less than 2 regular meetings each year and may meet at such other times as it may determine. The Chairperson shall fix the time and place of such meetings in the Commissioner's discretion, but upon written request of any 3 members, the Chairperson shall call a meeting pursuant to the terms of such request. Seven members shall constitute a quorum. Each member of the Council may have a proxy to represent the member at Council meetings.

(b) Notwithstanding any provision of law, Council membership shall not disqualify any member from holding any other public or private employment or constitute a forfeit of such office.

(c) Council members shall receive no compensation for their services but shall be allowed their actual and necessary expenses incurred in the performance of their duties.

(11 Del. C. 1953, § 8404; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1C; 63 Del. Laws, c. 31, § 1; 65 Del. Laws, c. 492, § 3; 68 Del. Laws, c. 49, § 3; 70 Del. Laws, c. 186, § 1.)

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§ 8404. Powers and duties.

- (a) The Council may:
- (1) Establish minimum qualifications for applicants as police officers;
 - (2) Establish minimum educational and training qualifications requisite to permanent appointment as a police officer;
 - (3) Issue certification of completion of police officer training prescribed under this chapter;
 - (4) Suspend or revoke certification in the event that an individual:
 - a. Obtained a certificate by fraud or deceit;
 - b. Has failed to successfully complete any in-service or advanced training required by the Council;
 - c. Has been convicted of a felony, or of a misdemeanor involving moral turpitude, or of any local, state or federal criminal offense involving, but not limited to, theft, fraud, or violation of the public trust, or of any drug law;
 - d. Has been found, after examination by a licensed psychologist or psychiatrist, to be psychologically or emotionally unfit to perform the duties or exercise the powers and authority of a police officer;
 - e. Has been discharged from employment with a law enforcement agency for a breach of internal discipline; or has tendered a resignation prior to the entry of findings of fact concerning an alleged breach of internal discipline and who is found by the Council to have engaged in conduct constituting a breach of internal discipline for which the individual could have been legitimately discharged had the individual not resigned the individual's position prior to an adverse finding of fact being entered on the issue by the employing agency;
 - (5) Prescribe standards for in-service or continued training of police officers;
 - (6) Establish minimum educational and training qualifications for seasonal employment as a police officer;
 - (7) Establish certification and recertification requirements for police officer applicants who have previously been employed with permanent appointment as a police officer but have not been so employed within the 12 months prior to application;
 - (8) Prescribe equipment and facility standards for schools at which police training courses shall be conducted, including but not limited to existing county or municipal schools;
 - (9) Establish minimum training requirements, attendance requirements and standards of operations for police training schools;
 - (10) Prescribe minimum qualifications for instructors at such schools and certify, as qualified, or decertify such instructors to their particular courses of study;
 - (11) Approve and issue certificates of approval to such police training schools, to inspect such schools from time to time and to revoke for cause any approval or certificate issued to such schools;
 - (12) Consult and cooperate with all agencies of government, state and local, concerning the development and administration of the training and standard program and to contract with such agencies as it deems necessary to the performance of its powers and duties;

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- (13) Accept or receive grants or donations from any source, public or private, for the purposes of this chapter;
- (14) Make such rules and regulations as may be necessary to carry out the purposes and objectives of this chapter;
- (15) Provide a modification from the application of any provision of this chapter or the rules and regulations promulgated thereunder, for any police officer of a municipality if:
- a. The police officer is employed on a seasonal basis; and
 - b. The municipality makes application for such modification and establishes that it will suffer a hardship if the modification is not granted;
- (16) Establish an approved training program for seasonal police officers which shall be required prior to active police duty, and in addition, if the officer is to be armed, that the police officer be certified in the use of firearms at an approved police training school.
- (b) The Director of the Delaware State Police Training Division shall be responsible for administering the mandatory training and education for police officers program with responsibility and authority to obtain professional assistance from other police and professional organizations to accomplish the purposes and objectives of the program.

(11 Del. C. 1953, § 8405; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1D; 63 Del. Laws, c. 31, § 1; 67 Del. Laws, c. 313, § 1; 68 Del. Laws, c. 330, §§ 2-4; 70 Del. Laws, c. 186, § 1.)

§ 8404A. Hearings.

In all situations where the provisions of § [8404\(a\)\(4\)](#) or § [8410\(b\)](#) of this title are to be applied to or invoked against any agency or individual, that agency or individual shall be entitled to a hearing in the manner prescribed herein:

- (1) The Chairperson shall select 3 members of the Council to comprise a board which will hear evidence on the allegation (hereinafter "board").
- (2) Upon conclusion of the hearing provided for in this section, the board shall submit its findings and recommendation to the full Council in writing for consideration and vote.
- (3) The ultimate findings of the Council shall be final, except that any ruling adverse to any party participating in the hearing may be appealed to the Superior Court within 15 days of receipt of written notification of said finding. Absent an appeal, all findings of the Council shall become final upon expiration of said appeal deadline.
- (4) All hearings shall be conducted in accordance with the Administrative Procedures Act.

(67 Del. Laws, c. 313, § 2; 70 Del. Laws, c. 186, § 1.)

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§ 8405. Mandatory training; exceptions.

(a) Except as provided in subsection (d) of this section, every municipality or other governmental unit of this State employing or intending to employ police officers shall require their attendance at an approved school. Every such municipality, other governmental unit or the University of Delaware shall require that no person be given or accept an appointment as a police officer unless such person has successfully completed the required police training and education course at an approved school.

(b) Police officers already serving under permanent appointment on July 11, 1969, shall not be compelled to meet this requirement as a condition of: (1) Tenure; (2) continuing employment; (3) reemployment; or (4) employment by another police agency, provided that the period of suspended services under (3) or (4) of this subsection does not exceed 12 months. Failure of any such police officer to fulfill such requirements as the Council may hereafter establish by regulation shall not make the officer ineligible for promotion to which the officer might otherwise be eligible. The exemptions granted under this subsection shall not be construed to include in-service or continued training requirements which may be established by Council.

(c) All police officers and all persons seeking permanent appointment as a police officer shall undergo training to assist them in identifying symptoms of mental illness and in responding appropriately to situations involving persons suffering from mental illness.

(d) Nothing contained in this chapter shall limit the authority, power or duties of the Secretary of Public Safety as set forth in § [8203](#) of [Title 29](#).

(11 Del. C. 1953, § 8406; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1D; 63 Del. Laws, c. 31, § 1; 67 Del. Laws, c. 230, §§ 1, 2; 68 Del. Laws, c. 330, § 5; 70 Del. Laws, c. 186, § 1.)

§ 8406. Probationary appointment.

Repealed by 68 Del. Laws, c. 330, § 6, eff. July 8, 1993.

§ 8407. Compensation.

During any training program, the compensation or wages of any trainee police officer shall be the responsibility of the employing authority. The responsibility for providing all other costs, including but not limited to tuition, living expenses, books and equipment excluding transportation costs of any trainee police officer shall be that of the Council.

(11 Del. C. 1953, § 8408; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1D; 63 Del. Laws, c. 31, § 1.)

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§ 8408. Appropriations.

The General Assembly shall appropriate each year to the Council through the Department of Public Safety such funds as are necessary for the purpose of carrying out this chapter.

(11 Del. C. 1953, § 8410; 57 Del. Laws, c. 261; 57 Del. Laws, c. 670, § 1E; 63 Del. Laws, c. 31, § 1.)

§ 8409. Reimbursement.

Every municipality or other governmental unit of this State or the University of Delaware intending to employ on a permanent basis police officers who have satisfactorily completed the mandatory training as required under this chapter and who have completed their training while in the employ of another municipality or another governmental unit of this State or the University of Delaware within 2 years from the date of satisfactory completion of such mandatory training, shall reimburse the municipality or other governmental unit or the University of Delaware with whom the police officer was employed at the time of attending the mandatory training program for the cost of training such officer, which shall include the salary, uniforms and equipment and other training expenses incurred while the officer was attending the mandatory training program. During the first year after completion of the mandatory training program the municipality or other governmental unit or the University of Delaware by whom the police officer was employed at the time of attending the mandatory training program shall be reimbursed for 100 percent for those expenses. During the second year the municipality or other governmental unit shall be reimbursed for 50 percent of those expenses.

(11 Del. C. 1953, § 8411; 59 Del. Laws, c. 102, § 1; 63 Del. Laws, c. 31, § 1.)

§ 8410. Uncertified police officers.

(a) Police officers of the State or any county or municipality or the University of Delaware which do not meet the requirements of this chapter and the criteria as established by the Council shall not have the authority to enforce the laws of the State.

(b) A police force of any county or municipality which does not meet the requirements of this chapter and the criteria established by the Council will be ineligible to apply for or receive state aid to local law-enforcement funds.

(63 Del. Laws, c. 31, § 1.)

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Attachment B

**EMERGENCY ILLEGAL DRUG ENFORCEMENT APPLICATION
FOR PARTICIPATION IN EMERGENCY ILLEGAL DRUG ENFORCEMENT PROGRAM**

Send To:
Emergency Illegal Drug Enforcement
P.O. Box 818
Dover, Delaware 19903
Attn: Debby Golden
(302) 744-2674

For Committee Use Only:
New Application _____
Other (Explain) _____

Applicant Police Agency _____

Address _____ Zip _____

Phone Number _____ Date Police Department Was Organized _____

Mayor's Name _____ Chief's Name _____

Address _____ Address _____

_____ Zip _____ Zip _____

Phone _____ Phone _____

Are you complying with the State Bureau of Identification Reporting Requirements? _____

Police Officers' Starting Salary _____ (Full Time Officers Only)

Please provide the following information on all full time officers (use separate sheet if necessary):

Police Officer's Name _____ Social Security No. _____ Police School Attended/Certification Date _____

I certify that the above information is correct to the best of my knowledge and belief

Signature of Police Chief Date

Signature of Mayor Date

FOR COMMITTEE USE ONLY:

Action of S.A.L.L.E. Committee _____ Date: _____

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Attachment D

**EMERGENCY ILLEGAL DRUG ENFORCEMENT
FUND ALLOCATION FORMULA**

Total amount authorized Legislature FY 90 -	\$1,000,000
Basic Allocation per Agency - \$ 5,000	
Number of agencies	X 31

	-\$155,000
	-\$ <u>155,000</u>
	\$ 845,000
Money set aside for Statewide Benefit	-\$ <u>10,000</u>
Balance to be Allocated on a Per Officer Basis	\$ 835,000

Total number of full time eligible police officers as of July 1, 1989 in local units of government: 720

\$835,000 divided by 720 officers = \$1,159.722* per Full Time Eligible Officer in Each Unit of Government.

Example: Camden-Wyoming Police Department has 4 officers

$$\text{\$1,159.72} \times 4 \text{ officers} = \text{\$4,638.89} + \text{\$5,000} = \underline{\text{\$9,638.89}}$$

*All figures are rounded off

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Attachment E

**EMERGENCY ILLEGAL DRUG ENFORCEMENT PROGRAM
APPLICATION FORM**

Emergency Illegal Drug Enforcement
Department of Public Safety
P.O. Box 818
Dover, Delaware 19903
Attention: Debby Golden
(302) 744-2674

For Committee Use Only

Application Number _____
Date Received _____
Date Approved _____
Date Processed _____

Applicant Agency

Type of Application:

Agency _____

Personnel _____

Address _____

Equipment _____

Services _____

Match Federal Funds _____

Training _____

Overtime _____

Zip Code _____ Phone _____

Education _____

MV Rental _____

Buy/Informant Funds _____

Other (specify) _____

Will funds be used to match federal
funds? _____

Number of Full-Time, Sworn Officers _____

If yes, give program title, federal funds
anticipated, and EIDE funds required.

Funds Requested \$ _____

Grant Period:

From: _____ To: _____

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- I. Project Summary: Describe the problem, the goal, the approach, and the results or benefits expected from this project. This section should clearly and concisely describe what the project will achieve and/or demonstrate. Be specific, identify how the funds will be used, and how the project is related to drug problems as outlined in Chapter IV of Emergency Illegal Drug Enforcement Guidelines. Cite appropriate qualifying paragraph numbers from Chapter IV.
- II. How will this project be evaluated (i.e. comparison of arrest numbers or other measurable results)?

III. Budget Summary:

Personnel	\$ _____
Professional Services	\$ _____
Match Federal Funds	\$ _____
Training	\$ _____
Overtime	\$ _____
Education	\$ _____
MV Rental	\$ _____
Buy/Informant Funds	\$ _____
Other (specify)	\$ _____
 Budget Total	 \$ _____

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IV. Budget Itemization:

A. Personnel:

(1) Employees (List each by Position)

	Cost
TOTAL PERSONNEL COSTS	\$

B. Benefits: For employee benefits, indicate each type of benefit included and the total cost.

	Cost
TOTAL BENEFIT COSTS:	\$

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- C. Professional Services: For consultants or individuals to be reimbursed for personnel services on a fee basis, list each type of consultant or service (with number in each category and names of major consultants where available, the proposed fee rates (by day, week, or hour) and the amount of time to be devoted to such service.

	Cost
TOTAL PROFESSIONAL SERVICES	\$

- D. Training: Itemize in state and out of state training expenses of personnel by purpose. (Example: Out of State Training - Drug Investigation, Northwest University, Tuition - \$350, Housing - \$140, etc.).

	Cost
TOTAL TRAINING COSTS	\$

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E. Equipment: (Office Furniture, communications equipment, etc.). Each type of item to be purchased should be listed separately with estimated unit costs.

ITEM	QUANTITY	COST
TOTAL EQUIPMENT COSTS		\$

F. Matching Federal Funds: (Identify the federal funds to be matched) NOTE: Use of EIDE funds limited to 25% of total federal funds received in any calendar year.

	COST
TOTAL MATCHING FEDERAL FUNDS	\$

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G. Overtime:

	COST
TOTAL OVERTIME COSTS	\$

H. Other: A specific itemization of each type of expense with basis of computation should be provided.

	COST
TOTAL OTHER COSTS	\$

FOR COMMITTEE USE ONLY:

Recommended Funding Level: _____

Recommended Special Conditions: _____

Date Of Approval: _____

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Approval and Acceptance Conditions

It is understood and agreed to by the application: (1) that any funds received as a result of this application shall be subject to any conditions set forth by the S.A.L.L.E. Committee and all Committee policies, regulations, and rules regarding Emergency Illegal Drug Enforcement Program Funds; (2) that funds awarded are to be expended only for the purposes and activities specified in the plan and budget; (3) that any modification within the plan or budget requires approval by the S.A.L.L.E. Committee in advance of the modification within the plan or budget and requires approval by the S.A.L.L.E. Committee in advance of the modification implementation; (4) that appropriate records and accounts will be maintained and made available for audit as prescribed or determined as necessary by the S.A.L.L.E. Committee; (5) the applicant hereby certifies that the funds herein requested shall not be used to supplant regularly budgeted local law enforcement funds; (6) the applicant further certifies that all sworn employees are in compliance with Title 11, Chapter 84 of the DELAWARE CODE.

The undersigned hereby attest that the information contained in this application for funds is true and correct to the best of our knowledge and belief.

Chief Police Officer

Mayor or Other Local Official

Name (Printed)

Name (Printed)

Signature

Date

Signature

Date

Chief Fiscal Officer

Notary Public

Name (Printed)

NOTARY PUBLIC

Signature

Date

State of Delaware, County of _____
Sworn and subscribed before me this
_____ day of _____, 19____.

State of Delaware
Office of Auditor of Accounts
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**EMERGENCY ILLEGAL DRUG ENFORCEMENT PROGRAM
REQUEST FOR FUNDS**

Send To:

For Commission Use Only:

**Emergency Illegal Drug Enforcement
Department of Public Safety
P.O. Box 818
Dover, Delaware 19903
Attention: Debby Golden (302) 744-2674**

Grant Application Number _____
Date Received _____
Approval Date _____
Processed By _____
Comments:

Requesting Police Agency

Program Title

Address

Amount Requested

City/State/Zip

Agency Employer Identification No.

Phone _____

Funds are requested in accordance with Emergency Illegal Drug Enforcement application number _____ as of _____ (date) for the grant period of _____ to _____.

Police Chief _____
Printed Name Signature Date

Mayor _____
Printed Name Signature Date

Chief Fiscal Officer _____
Printed Name Signature Date

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Attachment F

Page 1 of 2

**EMERGENCY ILLEGAL DRUG ENFORCEMENT PROGRAM
FINAL REPORT FORM**

Grant Number _____ Police Agency _____

Title/Purpose _____ Mayor _____

Signature _____ Date _____

Amount of Award _____ Chief of Police _____

Signature _____ Date _____

Funds Requested _____ Chief Fiscal Officer _____

Funds Expended _____
Balance _____ Signature _____ Date _____

EXPENDITURES REPORT

<u>Budget Category</u>	<u>Amount Awarded</u>	<u>Amount Expended</u>
Personnel	_____	_____
Professional Services	_____	_____
Training	_____	_____
Equipment	_____	_____
Overtime	_____	_____
Informant/Buy Money	_____	_____
Education/Schools & Civic	_____	_____
New Programs	_____	_____
Other (Specify) _____	_____	_____
TOTAL	_____	_____

BALANCE (Amount Awarded - Amount Expended) _____

ATTACH COPIES OF APPROPRIATE DOCUMENTATION (BILLS, STATEMENTS, CHECK STUBS, ETC.) TO SHOW PROOF THAT THE FUNDS WERE EXPENDED FOR THE PURPOSE STATED IN THE GRANT APPLICATION.

FOR COMMITTEE USE ONLY

Date of Award _____ Date Report Reviewed _____ Reviewed By _____

Comments: _____

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Appendix J – Example Schedules

Example Schedules to be prepared by the municipality for each fiscal year under review:

Schedule of Awards and Expenditures as of June 30, 20X1				
Grant	Received	Previously Expended	Expended During FY 20X1	Remaining
01-SALLE-A	\$ 1,000	\$ 600	\$ 400	\$ 0
02-SALLE-B	900	0	300	600
03-SALLE-C	1,100	0	0	1,100
TOTAL SALLE	\$ 3,000	\$ 600	\$ 700	\$ 1,700
01-EIDE-A	\$ 500	\$ 400	\$ 100	\$ 0
02-EIDE-B	800	0	400	400
03-EIDE-C	600	0	0	600
TOTAL EIDE	\$ 1,900	\$ 400	\$ 500	\$ 1,000

Schedule of Awards and Expenditures as of June 30, 20X2				
Grant	Received	Previously Expended	Expended During FY 20X1	Remaining
02-SALLE-B	\$ 900	\$ 300	\$ 600	\$ 0
03-SALLE-C	1,100	0	800	300
04-SALLE-D	700	0	0	700
TOTAL SALLE	\$ 2,700	\$ 300	\$ 1,400	\$ 1,000
02-EIDE-B	800	400	400	0
03-EIDE-C	600	0	500	100
04-EIDE-D	500	0	0	500
TOTAL EIDE	\$ 1,900	\$ 400	\$ 900	\$ 600

Municipal Street Aid Fund expenditures as of June 30, 20X1			
Date	Vendor	Amount	Description of Expenditure
June 1, 20X1	Delaware Pavers	\$5,000	Street Maintenance

Municipal Street Aid Fund expenditures as of June 30, 20X2			
Date	Vendor	Amount	Description of Expenditure
May 15, 20X2	Street Light Inc.	\$1,000	Street Light Repair

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Appendix K – Background Section for Report Template

Municipal Street Aid Fund (MSAF)¹¹

The State Legislature annually appropriates a portion of the Delaware Transportation Trust Fund to be distributed by the State Treasurer to each of the 57 municipalities. The money is to be used for the maintenance of city maintained streets as prescribed in 30 Del. C. §5165. Distribution is based on two factors:

- Population certified by the U.S. Bureau of Census, Delaware Population Consortium or a prescribed enumeration (40% of distribution)
- Mileage as verified by the Data Collection Unit (60% of distribution)

30 Del. C. §5165 also requires annual reporting by the municipalities to the State Treasurer and the Department of Transportation. The annual reporting requirements have been incorporated into the agreed-upon procedures performed during this engagement.

State Aid to Local Law Enforcement (SALLE) Grant Fund¹²

Since 1969, the Delaware Legislature has allocated funds through the Grant-in-Aid Bill annually to aid local law enforcement agencies and improve their effectiveness. This program has been named the State Aid to Local Law Enforcement Program, otherwise known as SALLE.

All related SALLE funds are appropriated to the Department of Safety and Homeland Security, which is then responsible for tracking the funds in the State's accounting system and distributing the funds to the municipalities.

A police department receiving SALLE money must be in compliance with the Delaware Police Training Program described in 11 Del. C. Chapter 84. Annually, officers must attend 16 hours of additional training and obtain firearms recertification three times per year, including two day shoots and one night shoot. Further, all officers in the State shall successfully complete a First Responder Course every two years and be certified in cardiopulmonary resuscitation (CPR) and automated external defibrillator (AED). Upon completion of basic training, the officer receives a certificate from The Delaware Council on Police Training with a Council on Police Training number.

A SALLE Manual has been developed, which promulgates the various requirements and the application process a municipality must follow in order to qualify for SALLE funding. In addition, the SALLE Manual requires the development of an eight-person committee that is responsible for the review and approval of all applications for SALLE funds by the individual municipalities. Municipalities may apply for grant money between July 31 and January 31 of each fiscal year, and each grant is open for a three year period.

¹¹ <http://www.deldot.gov/information/projects/msa/index.shtml>

¹² SALLE Manual, Chapter I

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A program administrator is also responsible for collecting information from the municipalities to ensure that they are meeting certain criteria. The various requirements contained within the SALLE Manual have been incorporated into the agreed-upon procedures performed during this engagement.

Emergency Illegal Drug Enforcement (EIDE) Grant Fund¹³

Through the Grant-in-Aid Bill, the Delaware Legislature has also allocated funds to the SALLE Committee to be used for EIDE programs. Funds may be used for drug-related enforcement or the purchase of drug enforcement equipment.

A police department receiving EIDE money must be in compliance with the Delaware Police Training Program described in 11 Del. C. Chapter 84, as mentioned in the SALLE background section.

All EIDE funds are approved and distributed in the same manner as SALLE funds. Additionally, an EIDE Manual has been developed similar to that of the SALLE Manual. Municipalities may apply for EIDE grant money between July 31 and January 31 of each fiscal year, and each grant is open for a three year period. The various requirements contained within the EIDE Manual have been incorporated into the agreed-upon procedures performed during this engagement.

Municipal Grants Received

See Appendix [X] for a summary of municipal grants received by each municipality in the State of Delaware for the State Fiscal Years Ended June 30, 2015 (Fiscal Year 2015) and June 30, 2016 (Fiscal Year 2016).

¹³ EIDE Manual, Chapter I

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Appendix L – Listing of Agreed-Upon Procedures

Municipal Street Aid Fund Agreed-Upon Procedures

1. Ascertain if the municipality maintains a separate bank account designated as MSAF. [30 Del. C. §5165(a)]
2. Verify that the municipality furnished evidence to the Office of the State Treasurer that the municipal employees authorized to expend municipal street aid funds are bonded in an amount as may be required by the charter of the municipality. [30 Del. C. §5165(b)(1)]
3. Obtain evidence that the municipality submitted an annual expenditure report to the Office of the State Treasurer no later than October 1 that reflected the expenditures of the municipal street aid funds for the period under review. [30 Del. C. §5165(b)(2)]
4. Obtain a schedule prepared by the municipality of all MSAF expenditures, including the cancelled checks and supporting documentation for the engagement period, to ensure that an amount not exceeding 30% of the annual grant was used for the following:
 - a. Construction, installation, repair, maintenance, replacement of water and sewer systems.
 - b. Preparation or revision of comprehensive plans for urban renewal.
 - c. Payment of principal and interest on any bonds issued for purpose described in a. above. [30 Del. C. §5165(a)(1)]
5. In addition to expenditures authorized in step above, review 10% (but at minimum 1) of cancelled checks (using a random selection method) and trace them to the supporting documentation to determine that they were restricted to the following categories:
 - a. Street improvements.
 - b. Lighting of streets and all expenses related thereto.
 - c. Payment of principal and interest on any bonds issued for street improvements. [30 Del. C. §5165(a)(2)]

Inspect the internal records maintained by the municipality and supporting documentation to determine whether expenditures out of the MSAF account were paid timely in accordance with the State of Delaware *Budget and Accounting Manual*.

6. Review the bid process to determine if street improvement contracts were awarded in accordance with 29 Del. C. ch. 69 and 30 Del. C. §5165(b)(3).
7. Request the MSAF bank statement to determine if any excess funds were invested in short-term investments, such as government securities, or deposited in a bank or savings and loan, interest-bearing account, or agency of the U.S. Government. If so, determine that the interest earned was expended in an approved program category. [30 Del. C. §5165(c)]

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8. Obtain from the Delaware Department of Transportation a copy of the affidavit signed by the mayor, city manager, or president of the council and ensure the affidavit is submitted to the Department of Transportation no later than May 15. Review supporting documentation maintained by the municipality and agree to the population and street data reported. [30 Del. C. §5165(b)(4)]

9. Obtain the Department of Transportation's allocation of Municipal Street Aid Funds. Recalculate the municipality's share of funds to verify the accuracy of the computation. [30 Del. C. §5163]

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State Aid to Local Law Enforcement Fund (SALLE) Agreed-Upon Procedures

1. Obtain from the municipality a schedule of SALLE grants received or expended during the two fiscal years under review. The schedule should detail each grant by year of award and include any amounts received, expended, and remaining during each fiscal year under review, to the extent that time has passed (see example schedules).
2. For any new police officers employed during the two fiscal years under review, inspect the personnel records and document that the officer has a certificate of completion from a school certified by the Council on Police Training. [11 Del. C. §8405]
3. Inspect ten percent, or a minimum of five, of the personnel records of all police officers employed during the two fiscal years under review and document that the training courses attended by those officers during that period were provided by a school certified by the Council on Police Training. [11 Del. C. §8405]
4. Review appropriate payroll records to determine if all police salaries paid during the two fiscal years under review are equal to or above the minimum required salary. [SALLE Manual, Chapter II, 3]
5. Obtain a copy of the “SALLE Statement of Sworn Officers” document for the two fiscal years under review and agree the number of full-time, sworn officers who have been certified and were on the municipality’s payroll as of July 1. [SALLE Manual, Chapter III, 2]
6. For all SALLE funds expended during the two fiscal years under review, select ten (or all if less than ten) expenditure transactions and supporting documentation for each fiscal year from the cancelled checks to verify that funds expended were not used for prohibited items. Also review all expenditure transactions and supporting documentation over \$5,000. [Guidance for allowable and unallowable expenditures can be found in Chapter IV of the SALLE Manual.] Determine if expenditures were made timely in accordance with the State of Delaware *Budget and Accounting Manual*.
7. Verify that all SALLE grants fully expended during the two fiscal years under review submitted a “Final Report Form” to the Department of Safety and Homeland Security (DSHS). [SALLE Manual, Chapter III, 9]
8. Ascertain that, if the SALLE funds were used to match federal funds, the federal funds to be matched were identified at the time the SALLE grant was submitted. A letter must be submitted to the Grant Administrator requesting permission to match a federal program prior to the SALLE funds being used. [SALLE Manual, Chapter V, 6]

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9. If SALLE funds from the prior fiscal year were not expended, obtain support from the municipality that the Grant Administrator was notified that the funds would be carried over to the next fiscal year(s). [SALLE Manual, Chapter V, 7]

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Emergency Illegal Drug Enforcement Fund (EIDE) Agreed-Upon Procedures

1. Obtain from the municipality a schedule of EIDE grants received or expended during the two fiscal years under review. The schedule should detail each grant by year of award and include any amounts received, expended, and remaining during each fiscal year under review, to the extent that time has passed (see example schedules).
2. For any new police officers employed during the two fiscal years under review, inspect the personnel records and document that the officer has a certificate of completion from a school certified by the Council on Police Training. [11 Del. C. §8405]
3. Inspect ten percent, or a minimum of five, of the personnel records of all police officers employed during the two fiscal years under review and document that the training courses attended by those officers during that period were provided by a school certified by the Council on Police Training. [11 Del. C. §8405]
4. Review appropriate payroll records to determine if all police salaries paid during the two fiscal years under review are equal to or above the minimum required salary. [EIDE Manual, Chapter II, 3]
5. Obtain a copy of the “EIDE Statement of Sworn Officers” document for the two fiscal years under review and agree the number of full-time, sworn officers who have been certified and were on the municipality’s payroll as of July 1. [EIDE Manual, Chapter III, 2]
6. For all EIDE funds expended during the two fiscal years under review, select ten (or all if less than ten) expenditure transactions and supporting documentation for each fiscal year from the cancelled checks to verify that funds expended were not used for prohibited items. Also review all expenditure transactions and supporting documentation over \$5,000. [Guidance for allowable and unallowable expenditures can be found in Chapter IV of the EIDE Manual.] Determine if expenditures were made timely in accordance with the State of Delaware *Budget and Accounting Manual*.
7. Verify that all EIDE grants fully expended during the two fiscal years under review submitted a “Final Report Form” to DSHS. [EIDE Manual, Chapter III, 10]
8. Ascertain that, if the EIDE funds were used to match federal funds, the match did not exceed 25% of the total grant. [EIDE Manual, Chapter IV, 2]
9. If EIDE funds from the prior fiscal year were not expended, obtain support from the municipality that the Grant Administrator was notified that the funds would be carried over to the next fiscal year(s). [EIDE Manual, Chapter V, 4]