



Public Safety and Law Enforcement

Contains Recommendations*

Cost of Training DPS Troopers

Local Victim Assistance Program Funds

Georgia Public Defender Council

Qualified Law Enforcement Donation Tax Credit

*Until the follow-up review is completed, the recommendation status is based on the most recent agency update to DOAA. The status is subject to change.



Performance Audit Division

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Cost of Training DPS Troopers

Requested Information on the Cost of Trooper Schools

BACKGROUND

The House Appropriations Committee requested this special examination of the cost of Trooper Schools. Based on the request, we reviewed: (1) how much it costs to train state troopers and (2) how expenditures for trooper schools compare to the amounts appropriated specifically for this purpose between fiscal years 2017 and 2021.

Statute establishes the Department of Public Safety’s (DPS) Uniform Division, in which members are designated as the “Georgia State Patrol” (GSP). To become a GSP trooper, candidates must successfully complete the application, testing, and interview screening process. Those selected become full-time DPS employees, at the cadet rank, when trooper school begins.

Trooper schools are 34-week programs that are a combination of classroom training, critical skills training, and field training. The first 21 weeks are spent in residence at the Georgia Public Safety Training Center (GPSTC) in Forsyth, Georgia. The next 12 weeks are spent at post locations, where field training is overseen by assigned troopers. The final week is in residence at GPSTC. Attrition rates by class varied from 23% to 69% from 2017 to 2021.

Historically, at least two to three trooper school classes have been held each fiscal year.

KEY RECOMMENDATIONS

Should the General Assembly wish to track and account for trooper school expenditures separately from other Field Offices and Services (Field Ops) expenditures, it could establish a separate budgetary program for trooper schools and define the related costs to ensure revenues and expenditures are accounted for at this level.

KEY FINDINGS

Because trooper schools are not a separate budget program within DPS, it is not possible to isolate exactly how much was spent to support trooper schools. However, we constructed cost estimates by trooper, trooper school, and year for purposes of this request. Between fiscal years 2017-2021 the Georgia Department of Public Safety (DPS) expended an estimated average of \$7.8 million annually to recruit, screen, and train troopers.

From fiscal year 2017-2021, DPS expended an estimated average of \$7.8 million per year, or \$3.3 million per graduating class, to train new state troopers.

- Between fiscal years 2017 and 2021, we estimate that DPS expended between \$6.3 and \$9.4 million per year to recruit, screen, and train troopers—an average of \$7.8 million per year. The majority of costs (70%) were incurred during training.
- The estimated “weighted” cost per graduate is \$125,000. This estimate includes costs DPS incurs for all candidates and cadets—regardless of whether they complete the process. The estimated weighted cost per trooper school is \$3.3 million.
- Costs incurred for individuals as they move through the various steps in the process are included in the estimated weighted cost of a successful graduate. Estimated costs in each phase of the process were driven by salary and benefits allocated for the cadets and DPS staff.

Estimated “Weighted” Cost Per Graduate



Estimated “Weighted” Cost for One Complete Trooper School



In fiscal years 2017 to 2021, we estimate that DPS spent the annual line-item appropriation designated for trooper schools, plus funds from the Field Ops budget to recruit and train troopers.

- The estimated \$7.8 million spent each year to recruit and train troopers is more than the General Assembly’s annual line-item appropriations for trooper schools. Each line-item appropriation has increased DPS’s annual operating budget (rather than serving as a one-time allocation). However, under Program Based Budgeting, once the prior years’ line-item increases are absorbed into the larger Field Ops budget, DPS can spend those funds on trooper schools and other expenses related to the Field Ops program.
- Over the period reviewed, line-item increases have added approximately \$10.7 million to DPS’s Field Officers and Services (Field Ops) program budget, of which trooper schools are a part.

DPS Trooper Training
Follow-Up Review Not Published

Finding 1: From fiscal year 2017 to 2021, DPS expended an estimated average of \$7.8 million per year, or \$3.3 million per graduating class, to train new state troopers.

No recommendations included

Finding 2: In fiscal years 2017 to 2021, we estimate that DPS spent the annual line-item appropriation designated for trooper schools, plus funds from the Field Ops budget to recruit and train troopers.

Should the General Assembly wish to track and account for trooper school expenditures separately from other Field Ops expenditures, it could establish a separate budgetary program for trooper schools and define the related costs to ensure revenues and expenditures are accounted for at this level.

Not Implemented



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Local Victim Assistance Program Funds Requested Information on Oversight and Spending

BACKGROUND

The House Appropriations Committee requested this special examination of Local Victim Assistance Program (LVAP) funds. Based on this request, we reviewed (1) how much LVAP funding is collected by courts and remitted to counties and district attorneys; (2) how counties and district attorneys distribute funds to LVAP agencies; (3) how LVAP funds are expended; and (4) what oversight is in place for the entities collecting, distributing, and receiving funds.

In 1995, funding for Georgia's LVAP agencies became available through a 5% penalty added to criminal fines. Courts collect these penalty monies and typically remit to counties. Funds are then distributed to LVAP agencies—including district attorney offices and nonprofits—to support victim services. Courts reported collecting more than \$11 million in LVAP revenue in 2023.

The Criminal Justice Coordinating Council (CJCC) and the Georgia Superior Court Clerks' Cooperative Authority (GSCCCA) have statutory responsibilities for LVAP, including compiling reports (both entities) and certifying LVAP agencies to receive funding (CJCC only).

KEY RECOMMENDATIONS

All entities involved in the State Victim Services Commission should:

- Implement the Commission and complete its statutorily required duties.

The General Assembly should:

- Modify statute to clarify the roles of counties and district attorneys and the intended purpose of LVAP funds.

CJCC should:

- Improve county and LVAP agency data collection and review processes.
- Update guidance to align with LVAP statute.

GSCCCA should:

- Modify LVAP penalty revenue reporting.

KEY FINDINGS

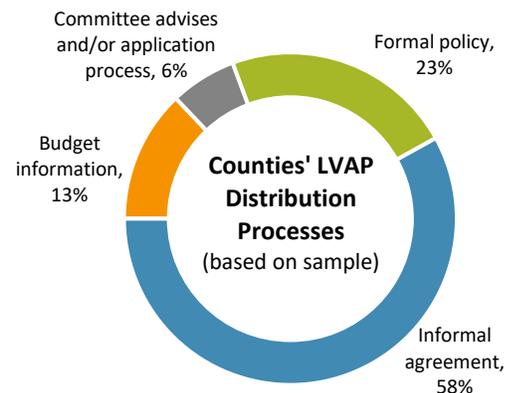
Oversight of LVAP fund administration is limited, making it difficult to coordinate guidance and ensure compliance at the state level. As a result, there are inconsistencies in how funds are distributed and used.

Oversight of the collection, distribution, and use of LVAP funds is limited.

- State law established the State Victim Services Commission with oversight responsibility for LVAP funds in 2004, but it has never assembled. The Commission is statutorily responsible for monitoring compliance among courts, counties, and LVAP agencies.
- In the Commission's absence, oversight is primarily limited to CJCC's and GSCCCA's responsibilities for compiling data submitted by courts, counties, and LVAPs. Gaps and errors in the reports limit their usefulness in ensuring compliance.

LVAP funding distribution roles and processes are inconsistent across counties.

- Counties' distribution processes—along with the district attorney's decision-making role in some cases—have resulted in disparities in the funding received among LVAPs. We found that district attorney and solicitor general programs received a larger portion of LVAP funds than nonprofits in the period reviewed.



- State law has been interpreted to require counties to receive LVAP funds when at least one certified LVAP operates within its borders; however, there is ambiguity in the language. We found some counties with certified LVAPs have chosen to defer responsibilities to the district attorney.
- When funds are distributed by counties, most do not have processes that evaluate need or allow LVAPs to apply for funding. Additionally, some counties retain a portion of funds rather than distributing all to LVAPs.

While LVAP agencies generally report spending funds on victim service activities, there are no clear guidelines for how funds may be spent most effectively.

- Agencies surveyed reported using funds for a wide range of services, including salaries, training, and operational expenses. Not all funding is expended annually, however—10% of nonprofits and 19% of district attorney/solicitor general programs reported saving LVAP funds.
- In the absence of the State Victim Services Commission, no entity is responsible for establishing spending guidelines or assessing the extent to which funds are used for direct services.

Local Victim Assistance Program (LVAP) Funds
Final Status Pending – Follow-Up Review will be completed in 2027

Finding 1: Oversight of the collection, distribution, and use of LVAP funds is limited.	
All involved agencies should communicate to implement the State Victim Services Commission. This effort should include all relevant entities make their respective Commission appointments. Once formed, the Commission should utilize existing resources (and identify whether additional resources are necessary) to complete statutorily required duties, including developing a comprehensive state plan to support victim services.	Status Pending
If the Commission is not established, the General Assembly could consider giving additional oversight responsibilities to CJCC.	Status Pending
Finding 2: Due to reporting issues, it is not possible to confirm that LVAP funds are appropriately collected, distributed, and used.	
CJCC should educate entities on how to properly complete LVAP reports and should revise survey instruments as necessary to ensure reporting is effective and clear.	Status Pending
To better identify errors, CJCC should develop and implement data standards and validation process for LVAP. If current resources are not sufficient, CJCC should request additional funding.	Status Pending
When errors are identified, CJCC should follow up and provide technical assistance to ensure that the data is accurate.	Status Pending
CJCC should submit an annual report of counties that did not comply with reporting requirements to the General Assembly as required by statute.	Status Pending
GSCCCA should modify reports to capture the entities to which courts are disbursing funds and include this information in reports sent to CJCC. This information could be used to follow up with courts not disbursing funds in accordance with statutory requirements.	Status Pending
Once established, the State Victim Services Commission should review and reconcile reports to assess compliance with LVAP collection and distribution requirements.	Status Pending
Finding 3: The district attorney’s role in administering LVAP funds should be clarified.	
The General Assembly should modify statute to clarify its intention regarding the role of county governing authorities and district attorneys in LVAP fund administration.	Status Pending
Once the General Assembly clarifies statute, CJCC should adjust administrative rules to align. If the statute is not revised, CJCC should ensure that guidance regarding the district attorney’s roles is consistent.	Status Pending
Finding 4: The process for allocating funds to LVAP agencies varies by county, resulting in inconsistencies in funding distribution and contention among stakeholders.	
As part of the comprehensive state plan, the State Victim Services Commission should provide additional guidance and oversight of funding distribution practices. If the Commission is not established, CJCC should consider creating general guidance.	Status Pending
Finding 5: Most counties report disbursing all fee collections to LVAP agencies, but some retain a portion for administrative expenses and/or contingency reserves.	
CJCC should revise existing guidance (including information in its county survey tool) and agency rules to be consistent with state law.	Status Pending

Local Victim Assistance Program (LVAP) Funds
Final Status Pending – Follow-Up Review will be completed in 2027

<p>If CJCC chooses to leave questions in the survey regarding retaining funds for administrative purposes and accumulating retained funds from prior years to “capture behavior,” it should flag responses that indicate potential noncompliance and conduct appropriate follow up.</p>	Status Pending
Finding 6: Clear guidelines for how LVAP funds may be spent effectively do not exist.	
<p>The General Assembly should consider clarifying the intended purpose of LVAP funds in statute.</p>	Status Pending
<p>Once members have been identified, the State Victim Services Commission should establish guidelines for the most effective uses of LVAP funds. As required by statute, it should also assess the extent to which funds are spent on direct services.</p>	Status Pending
<p>In the absence of guidance from the State Victim Services Commission, CJCC should develop and distribute a set of best practices for the use of LVAP funds.</p>	Status Pending



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Georgia Public Defender Council

Requested information on financial and operational controls

BACKGROUND

The Georgia Public Defender Council (GPDC) is charged with ensuring adequate and effective legal representation to indigent persons who are entitled to such services. State law defines an indigent defendant as a person who earns—or, in the case of a juvenile, whose parents earn—less than a percentage of the federal poverty level as determined by the charge of misdemeanor or felony.

GPDC represents indigent persons in criminal cases, including death penalty and appellate cases, and provides support services on cases involving individuals who are deemed mentally incompetent. GPDC also provides administrative support to local circuit public defender offices in 44 of the state's 50 judicial circuits.

In fiscal year 2024, GPDC managed approximately \$145 million in federal, state, and other funds. Approximately 30% of this funding is restricted for certain uses specified in contracts with county governments.

The Senate Appropriations Committee requested this special examination of GPDC. The Committee asked that we examine GPDC's management of its state appropriations (including internal controls around agency finances and compliance with program-based budgeting), use of other or temporary funds for ongoing operations, and practices related to setting and adjusting salaries.

KEY RECOMMENDATIONS

The General Assembly should:

- Consider clarifying how the statewide salary schedule should factor into GPDC attorney pay.

GPDC should:

- Appropriately document rerate decisions.
- Track and analyze case data to support additional funding requests.
- Evaluate how it will continue to meet its obligations once ARPA expires.
- Formally adopt a salary schedule as required by law.

KEY FINDINGS

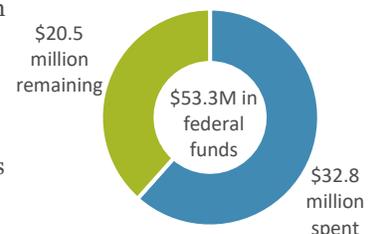
According to the Georgia Constitution, every person charged with an offense is entitled to legal representation, and GPDC is charged with providing this service to qualified individuals. In doing so, GPDC's financial and operational practices carry risks. In recent years, GPDC has heavily relied on temporary federal pandemic-related funds to cover ongoing indigent defense services and avoid a budget shortfall, though this presents risk for continued stability once the funds expire. In addition, GPDC has regularly transferred expenditures between its two programs without supporting documentation, which places it at risk of non-compliance with program-based budgeting requirements. Finally, while largely compliant with state salary requirements, GPDC has not yet created a salary plan as required by law, though it has attempted to do so. This can lead to inconsistency in compensation practices.

GPDC's expenditures regularly exceed its monthly revenue, requiring various strategies to balance its budget.

- GPDC's monthly spending regularly exceeds its monthly allotment of state funds and other revenue. End-of-year deficits were ultimately avoided with an influx of federal American Rescue Plan Act (ARPA) funds (\$2.7 million more than the \$1.2 million GPDC initially anticipated would be available).
- GPDC transferred expenditures between programs and fund sources in a process known as "rerating." GPDC did not provide documentation to support movement of expenditures from one program to another, citing the executive director's authority to make such decisions (though this is not explicitly stated in statute). Without justification, GPDC is at risk of noncompliance with program-based budgeting requirements if expenses incurred by one program are charged to another.
- According to GPDC, expenditures often exceed revenue because of the unpredictability of conflict cases, which consist of multi-defendant and other cases involving conflicts of interest. These cases require GPDC to incur additional expenses to hire more contract attorneys. Trend data may assist in determining whether additional state funds are needed to manage the workload in future years.

GPDC uses temporary federal and other funds for ongoing operations.

- Since January 2022, GPDC has spent \$32.8 million in federal funds available through ARPA, leaving \$20.5 million available for spending by December 31, 2026.
- GPDC's use of ARPA funds for conflict cases presents a risk that additional state funds will be required to maintain the current level of service once ARPA funds are exhausted.



Though attorney salaries largely comply with state requirements, GPDC has not established a salary plan as required by law.

- GPDC's statute includes salary ranges for its attorney positions, which match statutory requirements for the Prosecuting Attorneys' Council (PAC). Nearly all of GPDC's attorney salaries comply with statutory limits.
- GPDC's statutory ranges do not align with those in the statewide salary plan established by the Department of Administrative Services, which GPDC is also expected to follow as an executive branch agency. Nearly half of GPDC's attorney salaries exceeded those in the statewide salary plan.
- Unlike PAC, GPDC has not established a salary plan as required in statute, despite multiple attempts to do so.

Georgia Public Defender Council
Final Status Pending – Follow-Up Review will be completed in 2027

Finding 1: GPDC’s expenditures regularly exceed its monthly revenue, requiring various strategies to balance the budget by fiscal year end.	
GPDC should establish procedures to ensure rerated costs are being charged appropriately and are adequately documented.	Status Pending
GPDC should track and analyze case data and other relevant information necessary to document trends that impact its workload and support requests for additional funding.	Status Pending
DOR should issue new regulations for the hotel-motel fee and update the Frequently Asked Questions on its website.	Status Pending
DOR should develop an outreach strategy to inform taxpayers of the hotel-motel fee requirements.	Status Pending
DOR should explore changes within its accounts registration portal to help taxpayers identify applicable taxes and fees.	Status Pending
Finding 2: GPDC has spent federal ARPA funds on ongoing indigent defense services, which presents a risk to the continuation of services once funds expire.	
GPDC should evaluate its use of ARPA for regular operations and consider how it will continue to meet its obligations once the funds are exhausted.	Status Pending
Finding 3: Funds from fees and other sources contribute to a small percentage of GPDC’s operating expenses.	
No recommendations included	
Finding 4: GPDC salaries largely comply with state requirements, with few exceptions.	
The General Assembly should consider clarifying how the statewide salary schedule should factor into GPDC attorney pay. This would assist in reconciling O.C.G.A. § 17-12-27 with other conflicting code sections and State Personnel Board rules.	Status Pending
Finding 5: GPDC has not set a salary schedule for its attorney positions.	
GPDC should create and formally adopt a salary schedule as required by law.	Status Pending
Finding 6: GPDC’s consolidation of central office duties has risks.	
GPDC should regularly assess the effectiveness and sustainability of its consolidated central office positions.	Status Pending

Tax Incentive Evaluation: Qualified Law Enforcement Donation Tax Credit

DOAA summary of report prepared by Georgia State University’s Fiscal Research Center (FRC)

The Qualified Law Enforcement Donation Tax Credit (O.C.G.A. § 48-7-29.25) was enacted in 2022 to create a tax credit for charitable donations to Qualified Law Enforcement Foundations (QLEFs). The tax credit is equal to the donation, with limits of \$5,000 for individuals and \$10,000 for married couples and pass-through entities. There is a statewide annual cap of \$75 million.

PURPOSE

The goal of this program is to strengthen local public safety efforts by encouraging private support for law enforcement agencies through tax-incentivized donations. Funds donated through the program may be used for items such as training, equipment, and salary supplements.

FRC found the credit has been successful in generating new donations to police foundations.

IMPACT ON EMPLOYMENT, ECONOMIC ACTIVITY, AND REVENUE

This credit was not created to result in state-level economic growth but to encourage donations to nonprofit organizations.

FRC estimated forgone state revenue of \$12.2 million in FY 2025 for the tax credit. FRC determined the credit increased donations to QLEFs by 48%. It also noted that because the program has only been in place for a short time, the estimate should be treated as a preliminary.

Using IMPLAN, a regional input-output model that analyzes economic activity, FRC estimated the credit’s economic impact in FY 2025. It determined the tax credit resulted in an increase of 127 jobs and \$6.9 million in value added to the state economy. The additional economic activity would have led to state taxes of \$500,000, offsetting approximately 4% of the tax credit. The state has a negative economic ROI because the state loses more revenue (\$12.2 million minus \$500,000 gain) than the value added to the economy (\$6.9 million).

Employment			Economic Impact			Revenue Impact		
Jobs	Cost/ Job	Labor Income	Output	Value Added	Economic ROI	State Tax Expenditure	State Tax Generated	Fiscal ROI
127	\$92,362	\$5.5M	\$11.2M	\$6.9M	59%	\$12.2M	\$0.5M	4%

ANCILLARY IMPACTS

FRC found the tax credit supported donations that strengthened law enforcement capacity and improved public safety. In addition, the donations funded initiatives that improve officer well-being and resilience. Additionally, research on charitable tax credits suggests this type of taxpayer-directed giving can increase the efficiency of public spending by lowering administrative overhead and aligning resources with local priorities.

OTHER STATES

While FRC found that several states allow taxpayers to claim a direct credit against their state income tax liability for making ‘qualified donations’ to eligible nonprofit organizations, it did not report that any other states provide a credit for donations to law enforcement foundations.

OPTIONS TO IMPROVE RETURN ON INVESTMENT

FRC did not identify a method to improve the ROI.