



**NEW JERSEY LEGISLATURE**  
OFFICE OF LEGISLATIVE SERVICES  
OFFICE OF THE STATE AUDITOR

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**EXECUTIVE SUMMARY**

**DEPARTMENT OF LAW AND PUBLIC SAFETY**  
**DIVISION OF STATE POLICE NON-PAYROLL TRANSACTIONS**  
**July 1, 2022 to June 30, 2024**

We found that the financial transactions included in our testing were related to the division's programs, were reasonable, and were recorded properly in the accounting systems. However, in making these determinations, we found certain internal control deficiencies and compliance issues regarding procurement via Waivers of Advertising, Delegated Purchasing Authority (DPA), and Purchasing Cards. In addition, we found late payments to vendors, Firearms Application Registration System revenue not being reconciled nor remitted to the Victims of Violent Crimes Office (VCCO), and weaknesses in the timely recording of fixed asset and capital asset items. We also made an observation related to the processing times of applications for firearms registrations.

**AUDIT HIGHLIGHTS**

- The division did not comply with various procurement guidelines. We tested 12 purchases made via Waivers of Advertising and found five, totaling \$2.8 million in goods and services, were not authorized in advance, as required. Additionally, 24 of the 27 DPA purchase orders tested, totaling \$525,000, were created and approved after the goods or services were provided.
- The division is not complying with state guidelines governing the Purchasing Card (P-Card) program. We tested 50 transactions and found 32 transactions did not have purchase orders created prior to the purchase of goods or services as required. Additionally, adequate supporting documentation was not provided for 21 transactions.
- Delays in the payment process resulted in unnecessary interest costs of approximately \$63,000.
- The division does not have written procedures for uncollected debt. We noted the division is not pursuing reimbursement on two delinquent accounts totaling \$13.6 million.
- Reconciliations of firearms applications are not being performed between the division, the Department of the Treasury, and VCCO. While performing this review, we noted VCCO did not receive approximately \$475,000 that could be used to benefit victims of violent crimes.
- Asset inventory was not recorded timely in the state's inventory management systems. Assets totaling \$382,260 and \$1.1 million were not recorded timely in the AssetCloud and the Land and Building Asset Management systems, respectively.
- From July 1, 2022 to April 30, 2024, the division processed 14,275 New Jersey resident and 1,745 nonresident firearm ID and permit applications. We found 72 percent of the New Jersey applicants and 39 percent of the nonresident applications were processed in the 30 day and 45 day limit, respectively. A sample of ten of each of the applications were tested. We noted four New Jersey applications and five nonresident applications took an excessive amount of time where the division was the contributing factor. For the remaining 11 applications tested, the delays were out of the division's control.

**AUDITEE RESPONSE**

The division generally concurs with our findings and recommendations.

For the complete audit report or to print this Executive Summary, click on the attached files.