



**OFFICE OF JUSTICE PROGRAMS
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION
SERIOUS AND VIOLENT OFFENDER REENTRY
INITIATIVE GRANT AWARDED TO THE NEW YORK STATE OFFICE
OF CHILDREN AND FAMILY SERVICES**

ALBANY, NEW YORK

U.S. Department of Justice
Office of the Inspector General
Audit Division
Philadelphia Regional Audit Office

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EXECUTIVE SUMMARY

The U.S. Department of Justice (DOJ) Office of the Inspector General, Audit Division, has completed an audit of the Office of Juvenile Justice and Delinquency Prevention (OJJDP), Serious and Violent Offender Reentry Initiative (SVORI) grant, number 2002-RE-CX-0028, awarded to the New York State Office of Children and Family Services (OCFS). Between July 2002 and September 2004, OJJDP awarded OCFS a total of \$1,237,504 distributed through a grant and two supplements.¹ The purpose of the SVORI grant program was to develop locally responsive initiatives to improve the reintegration of incarcerated individuals.

The objective of our audit was to determine whether reimbursements claimed for costs under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant. We also assessed the OCFS's program performance in meeting the grant objectives and overall accomplishments. This audit was also designed to provide input to an overall assessment of the DOJ Prisoner Reentry Initiative from 2002 until the present.

We determined the OCFS did not fully comply with the agreement requirements we tested. We reviewed the OCFS's compliance with nine essential grant conditions and found material weaknesses in six of the nine areas we tested: (1) grant expenditures, (2) progress reports, (3) drawdowns, (4) budget management and control, (5) program performance and accomplishments, and (6) complying with grant specific reporting. Because of the deficiencies identified, we are questioning \$760,454, or 61 percent of the grant funds.²

In performing our fieldwork, we found the OCFS only submitted 2 of the 10 required semi-annual progress reports over the award period of five

¹ While OCFS received a grant and two supplements, we will refer to all of the awards as the grant throughout this report.

² The Inspector General Act of 1978, as amended, contains our reporting requirements for questioned costs. However, not all findings are dollar-related. See Appendix II for a breakdown of our dollar-related findings and for definitions of questioned costs.

years, and failed to report specific performance measures required by OJJDP. Additionally, we found that the OCFS experienced significant delays and difficulties implementing the program. These delays and difficulties included the restricted release of grant funds by OJJDP, staff turnover at OJJDP and the OCFS, and hiring freezes at the OCFS. As a result, the program was not implemented as originally designed and was not deemed successful.

These items are discussed in detail in the findings and recommendations section of the report. Our audit objectives, scope, and methodology appear in Appendix I.

We discussed the results of our audit with OCFS officials and have included their comments in the report, as applicable. Additionally, we requested a response to our draft report from the OCFS and OJP, and their responses are appended to this report as Appendix III and IV, respectively. Our analysis of both responses, as well as a summary of the actions necessary to close the recommendations can be found in Appendix V of this report.