



**AUDIT OF OFFICE OF
JUSTICE PROGRAMS
GRANTS AWARDED TO THE
CITY OF ALEXANDRIA, LOUISIANA**

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

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AUDIT OF OFFICE OF JUSTICE PROGRAMS GRANTS AWARDED TO THE CITY OF ALEXANDRIA, LOUISIANA

EXECUTIVE SUMMARY

The Office of the Inspector General, Audit Division, has completed an audit of Office of Justice Programs (OJP), Weed and Seed grants awarded to the City of Alexandria, Louisiana.

The Weed and Seed strategy aims to prevent, control, and reduce violent crime, criminal drug related activity, and gang activity. The Weed and Seed strategy is a community-based comprehensive multi-agency approach. Four elements make up the two-pronged Weed and Seed strategy – law enforcement; community policing; prevention, intervention and treatment; and neighborhood restoration. “Weeding” activities are directed toward reducing crime while also complementing the “seeding” activities that provide direct services to residents. As shown in Exhibit I, the City of Alexandria was awarded \$620,221 under the Weed and Seed program since 2006.

Exhibit I: Weed and Seed Grants Awarded to the City of Alexandria, Louisiana

Award Number	Award Start Date	Award End Date	Award Amount
2006-WS-Q6-0201	06/01/2006	12/31/2007	\$175,000
2008-WS-QX-0195	05/01/2008	10/31/2009	\$146,330
2009-WS-QX-0141	05/01/2009	10/31/2010	\$141,985
2010-WS-QX-0013	05/01/2010	08/30/2011	\$156,906
Total			\$620,221

Source: Office of Justice Programs

A Weed and Seed Steering Committee was responsible for implementing the Weed and Seed strategy, approving the grant budgets, maintaining oversight and direction of all expenditures, and completing required reports. As the fiscal agent for the Weed and Seed grants, the city is responsible for ensuring that grant funds are used appropriately and that the goals and objectives of the grants are met. City officials told us the Weed and Seed Steering Committee made all the hiring decisions and the city’s program responsibility consisted of making payments for program expenses.

Audit Results

The purpose of the audit was to determine whether the City of Alexandria used grant funds for costs that were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grants, and whether the city met or was on track to meet the goals and objectives outlined in the grant programs and applications.

The objectives of the audit were to determine whether the City of Alexandria complied with essential grant conditions pertaining to: (1) internal controls, (2) grant drawdowns, (3) grant expenditures, (4) budget management and control, (5) matching costs, (6) property management, (7) financial and grant progress reports, (8) grant goals and accomplishments, and (9) monitoring subrecipients.

We found that the City of Alexandria:

- charged \$23,298 in unallowable costs to the grants,
- did not use \$87,133 in grant funds awarded for three grants,
- charged \$98,359 in unsupported personnel and police overtime costs to the grants including \$2,847 in 2010 grant costs not claimed for reimbursement from OJP,
- did not provide or could not show that it had provided \$102,223 in grant matching costs including \$17,213 for the 2010 grant for which none of the federal funds had been drawn down from OJP,
- could not account for \$1,631 in property items bought with grant funds because it did not have a system for tracking those items,
- submitted late and incorrect financial reports to OJP,
- submitted late grant progress reports to OJP,
- did not meet or could not show that it met most of the grant goals and accomplishments we tested, and
- did not adequately monitor subrecipients to ensure they met grant requirements.

Based on our audit results we make 12 recommendations to address dollar-related findings and 5 recommendations to improve the management of Department of Justice (DOJ) grants. These are discussed in detail in the Findings and Recommendations section of the report. Our audit objectives, scope, and methodology are discussed in Appendix 1.

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INTRODUCTION

The Department of Justice (DOJ) Office of the Inspector General, Audit Division, has completed an audit of Weed and Seed grants, awarded by the Office of Justice Programs (OJP), to the City of Alexandria, Louisiana. The Weed and Seed strategy is a comprehensive, coordinated, and collaborative response to resolving neighborhood problems identified during the development of a needs assessment. The process of developing the strategy begins with convening a steering committee, identifying community partners, notifying the United States Attorney, and collaborating on a strategy to address those problems. The role of the Weed and Seed Steering Committee was to implement the Weed and Seed strategy, approve the grant budgets, maintain oversight and direction of all expenditures, and complete any required reports.

As shown in Exhibit 1, since 2006 the City of Alexandria was awarded \$620,221 to implement Weed and Seed activities.

Exhibit 1: Weed and Seed Grants Awarded to the City of Alexandria, Louisiana

Award Number	Award Start Date	Award End Date	Award Amount
2006-WS-Q6-0201	06/01/2006	12/31/2007	\$175,000
2008-WS-QX-0195	05/01/2008	10/31/2009	\$146,330
2009-WS-QX-0141	05/01/2009	10/31/2010	\$141,985
2010-WS-QX-0013	05/01/2010	08/30/2011	\$156,906
Total			\$620,221

Source: Office of Justice Programs

As the fiscal agent for the grants, the city is responsible for ensuring that grant funds are used appropriately and that the goals and objectives of the grants are met. City officials told us the Weed and Seed Steering Committee made all the hiring decisions and the city's role was limited to making payments for program expenses.

Background

The City of Alexandria, located in Rapides Parish, Louisiana, lies on the south bank of the Red River near the geographic center of the state. The city and the surrounding metropolitan area have a population of 153,922.

Since 1984, OJP has provided federal leadership in developing the nation's capacity to prevent and control crime, improve the criminal and

juvenile justice systems, increase knowledge about crime and related issues, and assist crime victims.

Audit Approach

The purpose of this audit was to determine whether the City of Alexandria used grant funds for costs that were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and whether the city met or was on track to meet the goals and objectives outlined in its grant programs and applications.

The objectives of the audit were to determine whether the City of Alexandria complied with essential grant conditions pertaining to: (1) internal controls, (2) grant drawdowns, (3) grant expenditures, (4) budget management and control, (5) matching costs, (6) property management, (7) financial and grant progress reports, (8) grant goals and accomplishments, and (9) monitoring subrecipients.

We tested compliance with what we consider to be the most important conditions of the grants. Unless otherwise stated in our report, the criteria we audit against are contained in the grant award documents, OJP Financial Guide, Code of Federal Regulations (CFR), and Office of Management and Budget (OMB) Circulars. We tested the City of Alexandria's:

- **internal controls** to identify policies, methods, and procedures designed to ensure the city and the Weed and Seed program met the fiscal and programmatic requirements and the goals and objectives of the grants;
- **grant drawdowns** to determine whether grant drawdowns were adequately supported and if the City of Alexandria managed grant receipts in accordance with federal requirements;
- **grant expenditures** to determine the accuracy and allowability of costs charged to the grant;
- **budget management and control** to identify any budget deviations between the amounts budgeted and the actual costs for each cost category;
- **matching costs** to determine if the City of Alexandria provided the required matching share of grant costs;

- **property management** to determine if property items acquired with grant funds are tracked in a system of property records, adequately protected from loss, and used for grant purposes;
- **financial and grant progress reports** to determine if those reports were accurate and submitted when they were due;
- **grant goals and accomplishments** to determine if the City of Alexandria and the Weed and Seed project met or was on track to meet the goals outlined in the grant programs and applications; and
- **monitoring subrecipients** to determine whether the City of Alexandria took appropriate steps to ensure that subrecipients met the fiscal and programmatic requirements of the grants.

In conducting our audit, we performed sample testing in the areas of drawdowns, grant expenditures, matching costs, property management, and grant goals and accomplishments. In addition, we reviewed the internal controls for the financial management system, the timeliness and accuracy of financial and progress reports, evaluated progress toward grant goals and accomplishments, and the monitoring of subrecipients.

FINDINGS AND RECOMMENDATIONS

Our audit determined that the City of Alexandria: (1) charged \$23,298 in unallowable costs to the grants; (2) did not use \$87,133 in grant funds awarded from three grants; (3) charged \$98,359 in unsupported personnel and police overtime costs to the grants including \$2,847 in 2010 grant costs the city planned to claim for reimbursement from OJP; (4) did not provide, or could not show that it had provided, \$102,223 in grant matching costs including \$17,213 for the 2010 grant for which none of the federal funds had been drawn down from OJP; (5) could not account for \$1,631 in property items bought with grant funds; (6) submitted late and incorrect financial reports to OJP; (7) submitted late grant progress reports to OJP; (8) did not meet or could not show that it met most of the grant goals and objectives we tested; and (9) did not adequately monitor subrecipients to ensure they met grant requirements. Based on our audit, we make 12 recommendations to address dollar-related findings and 5 recommendations to improve the management of DOJ grants.

Internal Controls

We reviewed the City of Alexandria's financial management system, policies and procedures, and Single Audit report to assess the risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the grants. We also interviewed city officials responsible for purchasing and grant accounting and observed grant management activities to further assess risk.

Financial Management System

The City of Alexandria's financial management system included applications for payroll, accounting, and purchasing, and provided adequate separation of duties, separate accounting for each grant, and traceability to supporting documentation. The city appeared to have an adequate system of internal controls to ensure compliance with most of the requirements of the grant program. However, city officials told us they did not track property items bought with Weed and Seed grant funds because the items were not purchased with city funds. This is discussed in more detail in the accountable property section of this report.

Single Audits

According to Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profits, the City of Alexandria is required to have a Single Audit performed annually with the report due no later than 9 months after the end of the fiscal year. The City of Alexandria's fiscal year is from May 1 through April 30. The city's 2009, 2010, and 2011 Single Audit reports were completed by the due dates.

We reviewed the FYs 2009, 2010, and 2011 Single Audit reports that identified the following audit findings, which could affect DOJ grants, and the city's response to those findings.

- **Finding 2009-01 – Centralized Recordkeeping for Grants**

Reimbursement requests for several grants were not filed timely and the accounting department had no knowledge of the grant details. For one grant, the police department submitted a request for reimbursement in January 2009. Six months later, the city had not received reimbursement because the accounting department was not aware the request had been filed and was unable to monitor the receipt of the funds. For another grant, the police department purchased a vehicle, but did not request reimbursement from grant funds. In a third example, requests for reimbursement, which are normally submitted in December, were not submitted until late April. Auditors recommended that the city designate a central location and individual responsible for all state and federal grants.

In response to the audit, the city said it would notify all city departments that they must notify the accounting department of the existence of any grants and when to expect reimbursement from the granting authority. However, this finding was repeated in the FYs 2010 and 2011 audits.

- **Finding 2009-07 – Cash Deposits**

Cash receipts from building permits and the zoo were not being deposited timely at the city's customer service center. Approximately one-half of the receipts were posted to the wrong income account in the accounting records. Cash receipts were being kept in a locked drawer until it was convenient to transfer the funds to the customer service center. The customer service center made only nine cash deposits during the fiscal year. Auditors recommended that all

deposits be made daily when practical and that the revenues be posted to the correct income account. Incorrect recording of income and expenses could affect the accounting for DOJ grants.

In response to the audit, the city stated that it reminded city departments of the importance of frequent deposits and to safeguard funds against theft.

- **Finding 2010-01 – Centralized Recordkeeping for Grants**

Similar to the 2009 audit, auditors had difficulty identifying grant revenues and obtaining supporting documentation from various city departments. Because of an increase in the amount of grant awards received by the city, the condition had deteriorated and auditors had to expend significant effort to identify grant awards and expenditures. Auditors again recommended that the city identify a central location and individual responsible for control and accounting for all state and federal grants.

In its response to the audit, the city stated that budgetary constraints prevented it from adding such a position at this time, and that the budget and accounting departments will work closely with grantee divisions to track grant reporting. This finding is also in the FYs 2009 and 2011 audits.

- **Finding 2010-03 – Theft Allegation**

In June 2010 the city advised the independent financial auditors that an internal investigation was currently in progress regarding possible misappropriation of funds the city received for rental payments. The alleged misappropriations occurred over a period of several months. The city's police department investigated the matter and formally charged and arrested an individual. Auditors advised the city to report the alleged misappropriation to the Office of the Louisiana Legislative Auditor, local Sheriff, and the District Attorney. The auditors agreed with the city's plan to engage a company to review the city's control procedures.

In response to the audit, the city reported the allegation to the local sheriff and district attorney and engaged a company to perform procedures to determine if new controls are adequate. The 2011 financial audit discussed later includes a theft allegation finding pertaining to funds misappropriated from the police evidence room.

- **Finding 2011-01 – Centralized Recordkeeping**

Similar to the 2009 and 2010 audits, auditors had difficulty identifying grant revenues and supporting documentation from various city departments. Auditors again recommended that the city designate a central location and individual for control and accounting purposes of all state and federal awards.

In response to the audit, the city stated that budgetary constraints prohibited adding such a position, but the budget and accounting departments would work closely with the grantee divisions to track grant reporting.

- **Finding 2011-03 – Theft Allegation**

In December 2010 the city advised the independent financial auditors that an internal investigation was in progress regarding possible misappropriation of cash funds from the evidence room located at the police department. The alleged theft occurred over a period of several months within the audit period. The city advised the auditors that the Louisiana State Police and the Alexandria Police Department, with cooperation from the alleged responsible individual, investigated the matter and formally initiated charges. In June 2011 the city received \$19,263 as restitution for the misappropriated funds. Auditors advised the city to communicate the allegation to the Office of the Louisiana Legislative Auditor, the local Sheriff, and the District Attorney, all of whom were notified.

In response to the audit, the city stated that new controls had been implemented in the police evidence room and the controls were being followed.

- **Finding 2011-05 – Purchasing Procedures**

During audit tests of disbursements, auditors noted several purchases for which requisitions were dated after the invoice, indicating the possibility that purchasing procedures were circumvented. Auditors recommended that the city remind employees of the purchasing policies.

In response to the audit, the city stated that it would remind Division Directors of the importance of following purchasing procedures and forward a copy of the procedures to each department.

Other Internal Control Matters

As the fiscal agent for the Weed and Seed grants the city is responsible for ensuring that grant funds are used appropriately and that the goals and objectives of the grants are met. City officials told us the Weed and Seed Steering Committee made all the hiring and program decisions and the city just paid the bills. City officials also told us they were concerned about whether the Weed and Seed project could deliver the services described in their grant applications and budgets. City officials believed they had to agree to be the fiscal agent because not doing so could mean a loss of revenue to the city. City officials stated that for several years the city tried but was not successful in finding another organization to act as the fiscal agent for the Weed and Seed grants.

In June 2010, OJP designated the city as a “high risk” grant recipient because of delinquent financial and grant progress reporting and because the city failed to adequately respond to OJP’s requests for information on grant program implementation. According to OJP’s grants management system, grant funds were frozen 14 times because of late reporting. As of April 2012, the City of Alexandria remained on the DOJ list of high-risk grantees.¹

Drawdowns

The OJP Financial Guide, Part III, Chapter 1, requires that recipients time their drawdown requests to ensure that federal cash-on-hand is the minimum needed for disbursements to be made immediately or within a few days. Grant recipients have 90 days after the end of the grant award period to draw down grant funds for costs obligated during the grant award period. An obligation occurs when funds are encumbered, such as with a valid purchase order or requisition to cover the cost of purchasing an item up to the last day of the grant award period. Any funds not obligated within the grant award period will lapse and revert to the awarding agency. The

¹ Under the DOJ high risk grantee program, a grantee may be designated as high risk if it has a history of unsatisfactory performance, is not financially stable, has an inadequate financial management system, has not conformed to the terms and conditions of previous awards, or is otherwise not responsible.

obligation deadline is the last day of the grant award period unless otherwise stipulated.

Grantee officials told us that drawdowns were based on grant expenditures in the accounting records. For each grant, we compared drawdowns to expenditures and found that for the 2008 and 2009 grants the city drew down slightly more than it had in grant expenditures. Because the differences were immaterial, we make no recommendation.

Grant Funds Drawn Down After the Grant Ended

The 2006 Weed and Seed grant ended December 31, 2007, and the city had until March 30, 2008, to draw down funds for costs obligated during the grant award period. The final financial report for the grant included grant costs not drawn down. After the 90-day closeout period ended OJP notified the city that it had not drawn down the funds. In May 2008 the city made two additional drawdowns totaling \$84,468 and OJP approved the late drawdowns. However, we question \$19,804 of the final drawdowns as unallowable because the funds were spent for costs obligated after the grant ended on December 31, 2007. We asked a city official about the late drawdowns and he told us that he could find no record that OJP had extended the grant award period. OJP confirmed that the grant was not extended beyond December 31, 2007. We recommend that OJP remedy the \$19,804 spent on grant costs not obligated during the award period.

As discussed later in the Grant Reporting section, the final financial report for the 2006 grant was incorrect because it included \$19,804 in expenditures that were obligated after the end of the grant award period.

Grant Funds Not Used

During our testing of drawdowns, we noted that the city did not use all the grant funds awarded under the FYs 2006, 2008, and 2009 Weed and Seed grants. Grant funds not used are shown in Exhibit 2.

Exhibit 2: Grant Funds Not Used

Grant Number	Grant Funds Awarded	Grant Funds Used	Grant Funds Not Used
2006-WS-Q6-0201	\$175,000	\$134,335	\$40,665
2008-WS-QX-0195	\$146,330	\$122,044	\$24,286
2009-WS-QX-0141	\$141,985	\$119,803	\$22,182
Total	\$463,315	\$376,182	\$87,133

Source: OJP records

After these grants ended, OJP deobligated the unspent funds. The Weed and Seed site coordinator told us this occurred because these grant projects started in May and June, but the city did not notify him about the awards until July or August, which is a delay of about 2 months. However, OJP extended each of these grants by an additional 6 months to give the city more time to expend the funds.

The 2010 Weed and Seed grant (Grant Number 2010-WS-QX-0013), ended on August 30, 2011. However, as of February 6, 2012, none of the \$156,906 in grant funds from the 2010 grant had been drawn down.² On February 7, 2012, we contacted OJP about the status of this grant and we were told that the process of closing out this grant is on hold pending the completion of our audit. Once the closeout is complete the city will be allowed to draw down any grant funds due to them. As discussed later in this report, we identified \$20,060 in unsupported matching costs (\$17,213), police overtime (\$334), and independent contractor payments (\$2,513) recorded in the city's accounting records for the 2010 grant. We recommend that OJP remedy the \$20,060 in unsupported costs before permitting the city to draw down any of the grant funds.

Grant Expenditures

According to the OJP Financial Guide, Part III, Chapter 7, allowable costs are those identified in Office Management and Budget (OMB) circulars and the grant program's authorizing legislation. In addition, costs must be reasonable and permissible under the specific guidance of the grants. We reviewed a sample of personnel costs, other direct costs, and property items charged to grant funds.

Independent Contractor Payments

Personnel costs charged to the grants include payments to independent contractors who worked for the Weed and Seed projects and overtime for police officers. The Weed and Seed Site Coordinator, who is also an independent contractor, reviewed and approved the other independent contractors' timesheets. The city conducted a second review of the timesheets before they were approved for payment.

² At the time of our audit, grant expenditures for the 2010 grant were \$64,235.

We obtained a list of 33 Weed and Seed contract employees and traced their positions and salaries to the grant budgets approved by OJP.³ We also traced a judgmental sample of contractor personnel costs for these employees to payroll records, timesheets, and other supporting documents.⁴

2006 Weed and Seed Grant – For the 2006 Weed and Seed grant (Grant Number 2006-WS-Q6-0201), we tested \$23,457 in contractor personnel costs (18 transactions) from a total of \$55,880 reimbursed and found that \$20,467 (87 percent of the amount tested) in personnel costs were not supported by timesheets. The unsupported personnel costs include a January 17, 2007, payment of \$14,000 to the former Weed and Seed Site Coordinator. The payment appeared to be for the period August 2006 through December 2006. We recommend that OJP remedy the \$20,467 in unsupported personnel costs charged to the 2006 Weed and Seed grant. When we briefed the city on the results of our audit a city official told us he would find the timesheets and provide those to us, but the timesheets had not been provided at the time of our draft report.

2008 Weed and Seed Grant – For the 2008 Weed and Seed grant (Grant Number 2008-WS-QX-0195), we tested \$960 in independent contractor personnel costs (9 transactions) from a total of \$59,080 reimbursed and found that all the personnel costs we tested were supported by timesheets.

2009 Weed and Seed Grant – For the 2009 Weed and Seed grant (Grant Number 2009-WS-QX-0141), we tested \$7,310 in independent contractor personnel costs (14 transactions) from a total of \$69,179 reimbursed and found that \$4,260 (58 percent of the amount tested) paid to the Weed and Seed Site Coordinator was not supported by timesheets. The \$4,260 payment was for the pay period October 4, 2009, through November 14, 2009. The site coordinator told us the city withheld payments to him until a decision was made about whether the city or the Weed and Seed Steering Committee had the authority to hire Weed and Seed personnel. A city official told us that he believed there were timesheets to support these costs and would provide them to us, but the timesheets had

³ We consider the Weed and Seed personnel to be subrecipients of grant funds because they were hired to help achieve grant goals and objectives.

⁴ For each contract employee, we selected a judgmental sample of 1 to 4 pay periods, depending on the employees' length of employment, and traced the payroll invoices for those pay periods to the employees' timesheets and other supporting documentation.

not been provided at the time of our draft report. We question the \$4,260 in unsupported personnel costs charged to the 2009 Weed and Seed grant and recommend that OJP remedy the questioned costs.

2010 Weed and Seed Grant – For the 2010 Weed and Seed grant (Grant Number 2010-WS-QX-0013), we tested \$12,664 in independent contractor personnel costs (37 transactions) from a total of \$46,938 that the city planned to claim for reimbursement. We found that \$2,513 (20 percent of the amount tested) was not supported by timesheets. The grant ended on August 30, 2011, but as February 6, 2012, none of the 2010 grant funds had been drawn down. OJP told us that the grant closeout process was on hold pending the results of our audit. After the closeout process is complete, the city may draw down any grant funds that are due to them. We identify the \$2,513 in unsupported costs as funds to be better used and recommend that OJP remedy the \$2,513. Details of all unsupported contract personnel costs for all of the grants we audited are presented in Appendix 3. A city official told us he would find the missing timesheets and provide them to us, but the timesheets had not been provided at the time of our draft report.

We also found that some independent contractor payments were unallowable. The city spent \$171 of the 2008 grant funds and \$3,323 of the 2009 grant funds for a fitness consultant hired by the Weed and Seed Steering Committee conduct health and fitness classes for elderly residents. We question the \$171 and \$3,323 as an unallowable use of grant funds because the fitness consultant position was not approved by OJP in the grant budgets. We recommend that OJP remedy the \$3,494.

Police Overtime Payments

We also tested \$107,907 in police officer overtime, which is 89.5 percent of the police officer overtime according to the grant accounting records. Our test results are shown in Exhibit 3.

Exhibit 3: Analysis of Police Officer Overtime Charged to the Grants

Grant	Amount According to the Accounting Records	Amount Tested	Amount Unsupported
2006-WS-Q6-0201	\$41,904	\$33,292	\$28,103
2008-WS-QX-0195	\$36,000	\$36,000	\$36,000
2009-WS-QX-0141	\$37,073	\$33,115	\$6,682
2010-WS-QX-0013	\$5,500	\$5,500	\$334
Total	\$120,477	\$107,907	\$71,119

Source: City of Alexandria records

We found that \$71,119 in police officer overtime (65.9 percent of the amount tested) was not supported by daily activity reports showing officers worked in the Weed and Seed site area and the reasons for the overtime hours. Of the \$71,119 in unsupported costs, \$70,785 is from the 2006, 2008, and 2009 grants and the remaining \$334 is from the 2010 grant. We question the \$70,785 as unsupported and recommend that OJP remedy these questioned costs. The \$334 of 2010 grant costs have not been claimed for reimbursement from OJP. We identify the \$334 as funds to be better used and recommend that OJP remedy the \$334.

Budget Management and Control

According to the OJP Financial Guide, Part III, Chapter 5, grantees may request a modification to their approved budgets to reallocate dollar amounts among approved budget categories. Grantees must obtain advance approval from OJP whenever: (1) a budget revision changes the scope of the project and affects a cost category that was not included in the original budget, or (2) cumulative transfers among approved budget categories exceed or are expected to exceed 10 percent of the total approved budget (10 percent rule). Failure to adequately control grant budgets could lead to wasteful or inefficient spending of government funds.

We compared actual grant costs to the budgets approved by OJP for each of the grants we audited. We found no evidence of transfer of costs

between approved budget categories that exceeded 10 percent of the award amount for these grants.

Matching Costs

According to the OJP Financial Guide, Part III, Chapter 3, matching funds for a grant project must be in addition to funds that would otherwise be available. Grant recipients must maintain accounting records that show the source, amount, and timing of all matching contributions. Matching contributions include cash spent for project-related costs and contributions of equipment, supplies, volunteer work, space, and the value of goods and services directly benefiting the grant project. According to OJP's Office of the Chief Financial Officer, the value of property items used as matching contributions may not exceed the fair market value of the items and the items may not be used as "repeat" matching contributions in subsequent Weed and Seed grants. Grant recipients and subrecipients must maintain records which clearly show the source, amount, and timing of all matching contributions. The full matching share of costs must be obligated by the end of the award period. Any matching costs not provided by the grantee must be paid to the DOJ. For the Weed and Seed grants we audited, the city had to provide 25 percent of the total project costs.

We tested the matching cost transactions recorded in the city's accounting records to determine whether the transactions were supported by adequate documentation and whether the values assigned to equipment, space, and other non-cash matching contributions were reasonable. We found that the city did not meet, or could not show that it met, the matching requirements for the grants. Details of our testing are explained below.

2006 Weed and Seed Grant – According to the budget for the 2006 Weed and Seed grant (Grant Number 2006-WS-Q6-0201) the city planned to provide \$58,333 of the grant project costs from local sources. The city's planned matching contributions for the 2006 grant are shown in Exhibit 4.

Exhibit 4: Planned Matching Contributions According to the Budget for the 2006 Weed and Seed Grant⁵

Match to be Provided	Value
Office equipment:	
Office desks (5 @ \$400 each)	\$2,000
Office chairs (5 @ \$150 each)	750
Filing cabinets (5 @ \$200 each)	1,000
Computers, monitors, printers, and a telephone	4,826
Total Equipment	\$8,576
Office space plus utilities and janitorial services	\$9,864
Office supplies	\$396
Community Outreach Programs	
Weed and Seed clean up #1 (59 persons x 4 hrs. x \$7 hr. plus \$500 for supplies)	2,247
Weed and Seed clean up #2 (30 persons x 5 hrs. x \$7 hr. plus \$300 for supplies)	1,560
Family night out event (4 library facilitators x \$100, transportation 4 x \$25)	500
Legal Services	2,000
Total Community Outreach programs	\$6,307
Computer classes (\$25 x 10 persons x 12 classes per month x 11 months)	\$33,000
Prime Time Book Giveaway program	\$190
Grant Costs from local sources (planned)	\$58,333

Source: Grant budget prepared by the Weed and Seed Steering Committee

However, the city drew down only \$134,335 of the \$175,000 award before the grant expired. The remaining funds were not used. Based on the amount drawn down, which is the 75 percent federal share of the grant project costs, the city had to provide \$44,778 in matching contributions, which is its 25 percent share of the project costs [(\$134,335 divided by 75 percent) times 25 percent].

According to the accounting records for the 2006 grant, the city provided \$58,333 in matching contributions. However, the matching costs recorded in the accounting records for all the grants we audited were the budgeted amounts not the actual amounts. The city's grant accountant told us she used the grant budgets prepared by the Weed and Seed Steering Committee to create accounting records for matching contributions to the grants.

⁵ The amounts for the Weed and Seed clean up events were calculated incorrectly.

We tested five matching transactions totaling \$57,937, which is 99.3 percent of the matching contributions recorded in the city's accounting records for the 2006 Weed and Seed grant. We examined office equipment and space contributed to the grant project and considered that the \$18,440 (\$8,576 plus \$9,864) recorded in the accounting records for those items was reasonable. However, the Weed and Seed Site Coordinator could not provide adequate documentation to support matching contributions for community outreach programs (\$6,307), computer classes provided to citizens (\$33,000), and a book give-away program (\$190). We asked the Weed and Seed Site Coordinator to provide sign-in logs, attendance records, or other supporting documentation for these activities, but he told us he could not produce these records. Consequently, the city could demonstrate that it provided only \$18,440 of the \$44,778 required matching contributions. We question the \$26,338 (\$44,778 minus \$18,440) in unsupported matching costs for the 2006 Weed and Seed grant and recommend that OJP remedy these questioned costs.

During our testing of matching contributions we noted that office furniture contributed to the 2006 Weed and Seed grant project consisted of five office desks valued at \$400 each, five office chairs valued at \$150 each, and five filing cabinets valued at \$200 each. These were the values the Weed and Seed Steering Committee assigned to these items when it prepared the 2006 grant budget. We examined these office furniture items and other items of office equipment and, in our judgment, the values assigned to these items were fair. However, the city also used these furniture items and other office equipment items as matching contributions to the 2008 and 2009 Weed and Seed grants. The Weed and Seed Site Coordinator told us the furniture was on loan from the city and was used as matching contributions for each of the grants.

We contacted OJP officials about the furniture items and we were told that the total value of matching items allocated between the grants could not exceed their fair market value. We also reviewed documentation showing that OJP told the city that "repeat" items of office furniture and equipment could not be used as matching contributions to the grant projects. We confirmed with the Weed and Seed site coordinator that the office furniture and equipment used as matching contributions in the 2008 and 2009 grants were the same items used as matching contributions in the 2006 grant. Consequently, the office furniture and other office equipment items may only be used as a matching contribution for the 2006 Weed and Seed grant.

2008 Weed and Seed Grant – According to the budget for the 2008 Weed and Seed grant (Grant Number 2008-WS-QX-0195) the city had to provide \$48,777 of the grant project costs from local sources.

However, the city drew down only \$122,044 of the \$146,330 award before the grant expired. The remaining funds were not used. Based on the amount drawn down, the city had to provide \$40,681 in matching contributions [(\$122,044 divided by 75 percent) times 25 percent]. However, the accounting records show the city provided \$48,785 in matching contributions.⁶

We tested seven matching transactions totaling \$48,426, which is 99.2 percent of the matching contributions for the 2008 Weed and Seed grant. We found that the city contributed office space, utilities, and janitorial services valued at \$10,410 to the 2008 grant. We determined that five desks, five chairs, and five filing cabinets valued at \$3,750 and other office equipment items valued at \$4,826 were not allowable as matching contributions to the 2008 grant because those items were used as matching contributions to the 2006 grant.⁷ The Weed and Seed site office could not provide adequate documentation to support other matching transactions for community outreach programs (\$9,250), legal services (\$2,000), computer classes (\$18,000), and a book give-away program (\$190). We asked the Weed and Seed Site Coordinator to provide sign-in logs, attendance records, or other supporting documentation for these activities and he told us he could not produce such records. Consequently, the city could demonstrate that it provided only \$10,410 of the \$40,681 required matching contributions. We question the \$30,271 (\$40,681 minus \$10,410) in unsupported matching costs for the 2008 Weed and Seed grant and recommend that OJP remedy the questioned costs.

2009 Weed and Seed Grant – According to the budget for the 2009 Weed and Seed grant (Grant Number 2009-WS-QX-0141) the city had to provide \$47,328 of the grant project costs from local sources.

However, the city drew down only \$119,803 of the \$141,985 award before the grant expired. The remaining funds were not used. Based on the

⁶ The matching transactions in the accounting records were the budgeted amounts not the actual amounts.

⁷ The \$4,826 in office equipment included computers, monitors, a printer, and a telephone.

amount the city drew down, it had to provide only \$39,934 in matching contributions [(\$119,803 divided by 75 percent) times 25 percent].

We tested five matching transactions totaling \$46,986, which is 99.2 percent of the \$47,345 in matching contributions recorded in the accounting records for the 2009 Weed and Seed grant. We did not test one \$359 transaction for supplies. We found that the city contributed office space, utilities, and janitorial services valued at \$11,533 to the 2009 grant project. The remaining \$35,453 recorded as matching contributions were either unallowable or were not supported by adequate documentation. Five desks, five chairs, and five filing cabinets valued at \$3,750 and other items of office equipment valued at \$4,037 were not allowable as matching contributions to the 2009 grant because those items were used as matching contributions to the 2006 and 2008 grants. Matching contributions totaling \$27,666 for community outreach programs (\$12,596), legal services (\$2,320), computer classes (\$12,000), and software (\$750) were not supported by adequate documentation such as sign-in logs, attendance records, invoices, or other supporting documents. The Weed and Seed Site Coordinator told us he could not produce the records to support these matching contributions. Consequently, the city could demonstrate that it provided only \$11,533 of the \$39,934 required matching contributions. We question the \$28,401 (\$39,934 minus \$11,533) in unsupported matching costs for the 2009 Weed and Seed grant and recommend that OJP remedy the questioned costs.

2010 Weed and Seed Grant – According to the budget for the 2010 Weed and Seed grant (Grant Number 2010-WS-QX-0013) the city had to provide \$52,302 of the project costs from local sources. However, after the grant period expired we obtained documentation from OJP showing that the total federal share of grant project costs was \$123,352. Based on the federal share, the city needed to provide \$41,117 in matching contributions [(\$123,352 divided by 75 percent) times 25 percent].

According to the accounting records for the 2010 grant, the city provided \$52,369 in matching contributions to the grant project. We tested four matching transactions totaling \$43,842, which is 83.7 percent of the matching transactions recorded in the accounting records for the 2010 grant. We found that the city contributed a total of \$23,904, which consisted of office space, utilities, and janitorial services valued at \$11,994, internet service valued at \$2,030, and a local church provided shelter space valued at \$9,880. However, \$19,938 in matching contributions for volunteer services was not supported by adequate documentation. We asked the Weed and Seed Site Coordinator to provide sign-in logs, attendance records, or other supporting documentation for these matching cost transactions and

he told us he was unable to produce such records. Consequently, the city could demonstrate that it provided only \$23,904 of the \$41,117 required matching contributions. We identify the \$17,213 (\$41,117 minus \$23,904) in unsupported matching costs for the 2010 Weed and Seed grant as funds to better use and recommend that OJP remedy these questioned costs.

As of February 6, 2012, none of the \$156,906 awarded under the 2010 grant had been drawn down. As noted previously, OJP staff told us that the close out process for this grant is on hold pending completion of our audit. After the closeout is complete, the city may draw down any grant funds that are due. According to the OJP Financial Guide, any matching costs not provided must be paid to the DOJ.

Property Management

According to the OJP Financial Guide, Part III, Chapter 6, grant recipients must be prudent in the acquisition and management of property bought with federal funds. Property acquired with federal funds should be used for the purposes stated in the grant programs and applications, adequately protected from loss, and the property records should indicate that the property was purchased with federal funds.

Neither the city nor the Weed and Seed site kept records of property items bought with grant funds. A city official told us the city did not keep records of those items because they were not purchased with city funds. A police officer working at the Weed and Seed site office prepared and provided us a list of property items bought with grant funds, but that list included only the items that were on hand at the time of our audit work. The list did not include items that may have been lost, stolen, transferred, or otherwise disposed of.

To complete our audit testing, we selected a judgmental sample of equipment purchases from the accounting records for the grants and created a list of property items using the invoices associated with purchases of such items. We tested whether Weed and Seed personnel could account for these items and whether the items were being used for grant purposes.

As shown in Exhibit 5, we tested 63 property items valued at \$38,764, which is 76.7 percent of the grant funds we identified as being spent on equipment. Exhibit 5 shows our testing of accountable property items.

**Exhibit 5: Testing of Accountable Property Items
Charged to the Grants**

Grant	Property Purchased	Property Tested	Property Unaccounted For
2006-WS-Q6-0201	\$20,542	\$19,964	\$1,631
2008-WS-QX-0195	\$17,301	\$13,067	\$0
2009-WS-QX-0141	\$0	\$0	\$0
2010-WS-QX-0013	\$5,763	\$5,733	\$0
Total	\$43,606	\$38,764	\$1,631

Source: City of Alexandria records and auditor observation

We found the following nine property items valued at \$1,631 were unaccounted for.

- three spotlights valued at \$282 each for a total of \$846
- three LED flashlights valued at \$125 each for a total of \$375
- one waterproof storage case valued at \$110
- one television valued at \$200, and
- one DVD player valued at \$100

We contacted a city official several times about the missing spotlights, flashlights, and storage case, but we never received a response. The Weed and Seed Site Coordinator told us that the television and DVD player were loaned to one of the Weed and Seed grant projects, but the grant project never returned those items. We recommend that OJP ensure the city implements procedures to track property items bought with grant funds. We also recommend that OJP remedy the \$1,631 spent on property items that are unaccounted for.

Grant Reports

Financial Reports

OJP monitors the financial aspects of grants through quarterly financial reports that show the federal and local share of grant expenditures, unexpended grant funds, and any program related income. According to the OJP Financial Guide, quarterly Financial Status Reports (FSRs) were due 45 days after the end of each quarterly reporting period. Beginning October 1, 2009, the Federal Financial Report (FFR) replaced the FSR. FFRs are due 30 days after the end of each calendar quarter. A final financial report is due 90 days after the end of the grant period.

We reviewed the four most recent financial reports for the 2006, 2008, and 2009 grant and the two most recent financial reports for the 2010 grant to determine whether those reports were submitted when due. We found that 4 of the 14 reports we reviewed were submitted from 3 to 18 days late. The reports were late because the accountant responsible for submitting the reports was not able to access OJP's grants management system to submit the reports. The accountant is now able to access the grants management reporting system.

We also reviewed the accuracy of the last four financial reports for the 2006, 2008, and 2009 grants and the last two financial reports for the 2010 grant. For each of these reports, we compared the federal share of expenditures reported to OJP to the federal expenditures recorded in the city's accounting records. We found that 2 of 14 financial reports we tested contained what we consider to be significant errors.⁸

For the 2006 grant, in the final financial report for the quarter ended December 31, 2007, federal expenditures were overstated by \$19,804. According to the accounting records, those expenditures occurred after December 31, 2007, which is the date the grant ended. As discussed earlier in the Drawdowns section, we question these expenditures as an unallowable use of grant funds and recommend that OJP remedy the \$19,804.

For the 2009 grant, in the financial report for the quarter ended September 30, 2010, federal expenditures were understated by \$1,144. The accountant told us the \$1,144 difference was an error. The error was corrected in the subsequent financial report. We recommend that OJP ensure the city's financial reports submitted to OJP are accurate and submitted by the due dates.

Progress Reports

OJP monitors grant performance and accomplishments through the submission of Categorical Assistance Progress Reports (Progress Reports). Progress reports are due semiannually on January 30 and July 30. Grantees are required to submit a final grant progress report within 90 days after the end of the grant award period. Progress reports must include a comparison of goals to actual accomplishments for the reporting period, reasons goals were not met or are not being met, and a corrective action plan to resolve

⁸ Six financial reports had errors of less than \$25 when compared to the accounting records.

the problem. Absent timely, complete, and accurate progress reports, OJP cannot effectively monitor progress toward meeting grant objectives.

We reviewed the three most recent progress reports for the 2006, 2008, and 2009 grants and the two most recent progress reports for the 2010 grant to determine whether those reports were accurate and whether they were submitted by the due dates. We found that progress reports accurately reflected grant program activities; however, the grantee could not show that it met most of the grant goals and objectives we tested. Also, 5 of 11 reports we reviewed were submitted from 8 to 164 days late. The late reports are shown in Exhibit 6.

Exhibit 6: Grant Progress Report Test Results

Grant Number	Reporting Period	Date Due	Date Submitted	Days Late
2006-WS-Q6-0201	06/01/06 – 12/31/06	01/30/07	02/07/07	8
2008-WS-QX-0195	05/01/08 - 12/31/08	01/30/09	04/02/09	62
	01/01/09 – 06/30/09	07/30/09	CND	CND
	07/01/09 – 10/21/09	01/29/10	CND	CND
2009-WS-QX-0141	05/01/09 – 12/31/09	01/30/09	06/29/10	150
	01/01/10 – 06/30/10	07/30/10	09/10/10	42
2010-WS-QX-0013	01/01/11 – 06/30/11	07/30/11	01/10/12	164

Source: OJP’s Grants Management System

For the 2008 grant, we could not determine (CND) when two reports were submitted. The reports are recorded in OJP’s grants management system, but according to an e-mail from OJP the reports had an “overdue” status because they had not been “fully submitted.”⁹ OJP’s Grant Manager provided instructions to the grantee on how to submit reports so this issue would not occur in the future. We recommend that OJP require the city to implement procedures designed to ensure progress reports are submitted by the due dates.

Grant Goals and Accomplishments

Grant goals and accomplishments should be based on measureable outcomes rather than on counting activities. The Government Performance

⁹ The reports were saved in the Grants Management System but did not appear to be actually submitted.

and Results Act provides a framework for setting goals, measuring progress, and using data to improve performance. Grantees should establish a baseline measure and a system for collecting and analyzing data needed to measure progress.

To evaluate whether the grant goals and objectives were met, we selected a judgmental sample of grant goals and objectives for each of the grants and reviewed the program narrative, and the Weed and Seed Site Coordinator's files.

We found that the city did not meet, or could not show that it met, most of the grant goals and objectives we tested. However, the Weed and Seed Site Coordinator's files for the 2006 grant included two sign-in sheets that could support some of the grant goals and objectives. One sign-in sheet listed 13 participants, but the sheet did not include the name of the event or the date. The other sign-in sheet, dated October 11, 2007, listed seven participants, but the sheet did not include the name of the event. Exhibits 7 through 10 show the results of our testing of grant goals and accomplishments for each of the grants.

Exhibit 7: Grant Goals and Accomplishments
Grant Number 2006-WS-Q6-0201

Goals and Objectives	Was the goal accomplished? Explanation
Increase the number of arrests and prosecution of offenders involved in narcotics and prostitution.	Could Not Determine. The Weed and Seed Site Coordinator provided two sets of statistics for narcotics arrests. One set showed a decrease and the other set showed an increase in drug arrests. The coordinator's program files contained no documentation showing an increase in the number of arrests for prostitution or number of prosecutions of narcotics and prostitution offenders.
Establish a safe haven in the target neighborhood to offer a variety of family support services.	Partially Met. We reviewed documentation showing the Weed and Seed site established a safe haven to provide after school programs, mentoring, and youth activities. However, the program files contained no documentation showing that anyone participated in the programs and activities. The Weed and Seed Site Coordinator also told us he had no such records.
Increase access to supervised affordable childcare for parents and grandparents.	Could Not Determine. The Weed and Seed Site Coordinator's program files contained no documentation to support that this goal was met. ¹⁰
Develop community projects to reclaim empty lots.	Partially Met. We reviewed a list of 18 dilapidated buildings, a permit to demolish one building, and two announcements of events to clean up the building site. However, the Weed and Seed Site Coordinator's program files contained no documentation such as sign-in sheets showing that the building was demolished or that volunteers participated in the cleanup. The Weed and Seed Site Coordinator told us he had no such records.
Teach residents how to reduce property crime.	Could Not Determine. The program files contained no documentation to support that this goal was met.

Source: City of Alexandria

¹⁰ The Weed and Seed project included a program to provide Home Instruction for Parents of Preschool Youngsters (HIPPPY). The purpose of the HIPPPY program was to help parents with children at greater risk of school failure because of poverty, parents' lower levels of education, social isolation, and other factors. Personnel costs charged to the grants included the cost of a HIPPPY representative. However, we saw nothing in the Weed and Seed site files to support that the HIPPPY program had been implemented.

Exhibit 8: Grant Goals and Accomplishments
Grant Number 2008-WS-QX-0195

Goal	Was the goal met? Explanation
Establish ongoing, two-way, communication mechanism between residents and community police.	Met. The Weed and Seed Site Coordinator provided a newspaper clipping showing members of the community involved in a City of Alexandria community policing program.
Increase the number of area residents who participate in programs and events sponsored by the Alexandria Police Department.	Could Not Determine. The Weed and Seed Site Coordinator's program files contained no documentation showing there was an increase in community participation in police sponsored events.
Increase the level of life enhancing skill building educational programs to residents. Develop new collaborations to encourage more high school youths to avoid truancy and complete their education.	Could Not Determine. The Weed and Seed Site Coordinator's program files contained no documentation showing that this goal was met.
Develop program to remove graffiti from the neighborhood that involve youth.	Met. The Weed and Seed Site Coordinator provided a flyer showing the date and time for the graffiti removal.
Teach residents how to reduce property crime by using Crime Prevention Through Environmental Design (CPTED) while promoting ways to reduce risk of West Nile virus.	Partially Met. The Weed and Seed Site Coordinator provided documentation showing the project implemented a program to teach residents to reduce crime. However, the program files contained no documentation pertaining to reducing the risk of West Nile virus.

Source: City of Alexandria

Exhibit 9: Grant Goals and Accomplishments¹¹
Grant Number 2009-WS-QX-0141

Goal	Was the goal met? Explanation
Increase community participation in Weed and Seed programs and events.	Could Not Determine. The Weed and Seed Site Coordinator's program files contained no documentation showing there was an increase in community participation in Weed and Seed sponsored events. The Weed and Seed Site Coordinator told us he had no sign-in logs for the community events.
Create a program with the Juvenile Judicial Division in order to detour youth from becoming a continuing part of the judicial system.	Met. The Weed and Seed Site Coordinator hired a youth advocate and provided documentation showing work performed by the advocate.

Source: City of Alexandria

Exhibit 10: Grant Goals and Accomplishments
Grant Number 2010-WS-QX-0013

Goal	Was the goal met? Explanation
Attend community and church events and make regular visits to the Boys and Girls club to keep communication open between the residents and the police.	Met. The Weed and Seed Site Coordinator provided agendas and sign-in sheets for community meetings facilitated by the Weed and Seed Safe Streets Coordinator.
Increase resident's access to job training and employment opportunities.	Met. The Weed and Seed Site Coordinator provided documentation showing there was a job fair for U.S. Census jobs.
Develop new collaborations to encourage more high school youths to avoid truancy and complete their education.	Could Not Determine. The grantee provided documentation consisting of a report prepared by an individual paid with grant funds to visit the homes of troubled youth, but the report did not support that this goal was met because it did not indicate that the purpose of the visits pertained to avoiding truancy and completing their education.

Source: City of Alexandria

City officials told us they were concerned about whether the Weed and Seed projects could deliver the services described in the grant programs and applications. We recommend that OJP require the city to implement procedures designed to ensure it meets the goals and objectives of the grants.

¹¹ We only tested five goals from the 2009 and 2010 grants because most of the other goals for those grants were also included in the goals for the 2006 and 2008 grants.

Monitoring Subrecipients

According to the OJP Financial Guide, Part III, Chapter 9, primary recipients of grant funds are responsible for monitoring subrecipients to ensure they fulfill the fiscal and programmatic requirements of the grants. The primary recipient is responsible for all aspects of the program including oversight of sub-recipient spending and monitoring program goals and achievements attributable to the use of grant funds.¹²

We identified 33 independent contractors (subrecipients) hired by the Weed and Seed Steering Committee to implement grant activities.¹³ The Weed and Seed Site Coordinator told us he monitored contractors' work by conducting random site visits, requiring tutors to fill out a daily log of their activities with each student, and reviewing students' report cards to assess whether their grades had improved as a result of the tutoring. To monitor specialized programs such as the homebuyers training program the site coordinator told us he reviewed sign-in sheets that were collected for attendance purposes.

We reviewed documentation maintained at the Weed and Seed site. However, we saw no site visit reports, tutoring activity logs, or evidence that the site coordinator had reviewed students' report cards to assess progress.¹⁴ We also saw no sign-in sheets from the homebuyers training program. Overall, we concluded that the city did not adequately monitor subrecipients. We recommend that OJP require the city to implement procedures to monitor subrecipients and maintain documentation of monitoring activities.

¹² A city official told us the Weed and Seed Steering Committee made all the hiring and program decisions and the city just paid the bills. The city tried but was not successful in finding another organization to act as the fiscal agent for the Weed and Seed grants.

¹³ The independent contractors included 2 site coordinators (current and former), 22 tutors, 2 youth coordinators, 2 coordinators to help citizens re-enter society after they had been incarcerated, a community activities coordinator, a General Educational Development (GED) instructor, a health and nutrition instructor, a homebuyers' trainer, and a representative to provide home instruction for parents of preschool youngsters.

¹⁴ Documentation for the 2006 Weed and Seed grant included sign-in sheets for two events. One sign-in sheet listed the names of 13 participants, but the sheet did not include a date or the name of the event. The other sign-in sheet, dated October 11, 2007, listed the names of seven participants, but the sheet did not include the name of the event.

Conclusion

The City of Alexandria complied with requirements pertaining to grant budget management and control. However, we found weaknesses in the areas of internal controls, grant drawdowns, grant expenditures, accountable property, matching requirements, grant reporting, grant goals and accomplishments, and sub-recipient monitoring. Specifically, we found that the city:

- charged \$23,298 in unallowable costs to the grants;
- did not use \$87,133 in grant funds awarded for three of the grants;
- charged \$98,359 in unsupported personnel and police overtime costs to the grants, including \$2,847 in 2010 grant costs the city planned to claim for reimbursement from OJP;
- did not provide or could not show that it had provided \$102,223 in grant matching costs, including \$17,213 for the 2010 grant for which none of the federal funds have been drawn down from OJP;
- could not account for \$1,631 in property items bought with grant funds because it did not have a system for tracking those items;
- submitted late and incorrect financial reports to OJP;
- submitted late grant progress reports to OJP;
- did not meet or could not show that it met most of the grant goals and objectives we tested; and
- did not adequately monitor subrecipients to ensure they met grant requirements.

Based on our audit results we make 12 recommendations to address dollar-related findings and 5 recommendations to improve the management of DOJ grants.

Recommendations

We recommend that OJP:

1. Remedy \$19,804 in grant costs for Grant Number 2006-WS-Q6-0201 that were not obligated during the award period.
2. Remedy \$20,467 in unsupported personnel costs charged to Grant Number 2006-WS-Q6-0201.
3. Remedy the \$4,260 in unsupported personnel costs charged to Grant Number 2009-WS-QX-0141.
4. Remedy \$20,060 in unsupported matching contributions (\$17,213), independent contractor payments (\$2,513) and police overtime costs (\$334) for Grant Number 2010-WS-QX-0013 before permitting the city to draw down any grant funds that are due to them.
5. Remedy \$3,494 in unallowable costs charged to grant funds for a fitness consultant position that was not in the grant budgets approved by OJP. The unallowable amount includes \$171 charged to Grant Number 2008-WS-QX-0195 and \$3,323 charged to Grant Number 2009-WS-QX-0141.
6. Remedy \$28,103 in unsupported police overtime charged to Grant Number 2006-WS-Q6-0201.
7. Remedy \$36,000 in unsupported police overtime charged to Grant Number 2008-WS-QX-0195.
8. Remedy \$6,682 in unsupported police overtime charged to Grant Number 2009-WS-QX-0141.
9. Remedy \$26,338 in unsupported matching costs for Grant Number 2006-WS-Q6-0201.
10. Remedy \$30,271 in unsupported matching costs for Grant Number 2008-WS-QX-0195.
11. Remedy \$28,401 in unsupported matching costs for Grant Number 2009-WS-QX-0141.

12. Remedy \$1,631 in unaccounted for property items for Grant Number 2006-WS-Q6-0201.
13. Ensure the city implements procedures to track property items bought with grant funds.
14. Ensure the city implements procedures to ensure that financial reports are accurate and submitted by the due dates.
15. Ensure the city implements procedures to ensure grant progress reports are submitted by the due dates.
16. Ensure the city implements procedures to ensure it meets the goals and objectives of the grants.
17. Ensure the city implements procedures to monitor subrecipients and maintain documentation of monitoring activities.

OBJECTIVES, SCOPE, AND METHODOLOGY

The purpose of the audit was to determine whether the City of Alexandria used grant funds for costs that were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grants; and whether the city met or was on track to meet the goals and objectives outlined in the grant programs and applications.

The objectives of the audit were to determine whether the City of Alexandria complied with essential grant conditions pertaining to: (1) internal controls, (2) grant drawdowns, (3) grant expenditures, (4) budget management and control, (5) matching costs, (6) property management, (7) financial and grant progress reports, (8) grant goals and accomplishments, and (9) monitoring subrecipients.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit scope covered the 2006, 2008, 2009, and 2010 Weed and Seed grants. We tested compliance with what we consider to be the most important conditions of the grants. Unless otherwise stated in our report, the criteria we audit against are contained in the Office of Justice Program's Financial Guide, Office of Management and Budget Circulars, and specific grant program guidance.

In conducting our audit, we performed sample testing in drawdowns; grant expenditures, including personnel and other direct costs; financial and grant progress reports; property management; and grant goals and accomplishments. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants we reviewed, such as dollar amounts or expenditure category. We selected judgmental sample sizes for the testing of each grant. This non-statistical sample design does not allow projection of the test results to the universe from which the samples were drawn.

In addition, we reviewed the timeliness and accuracy of financial and grant progress reports and compared performance to grant goals. We did not assess the reliability of the financial management system as a whole.

APPENDIX 2

SCHEDULE OF DOLLAR-RELATED FINDINGS

Description	Amount	Page
Questioned Costs – Unsupported:		
Personnel Costs (no timesheets):		
2006-WS-Q6-0201	\$20,467	11
2009-WS-QX-0141	\$4,260	11
Police Overtime (no overtime activity reports):		
2006-WS-Q6-0201	\$28,103	13
2008-WS-QX-0195	\$36,000	13
2009-WS-QX-0141	\$6,682	13
Subtotal	\$95,512	
Matching Costs (not provided):		
2006-WS-Q6-0201	\$26,338	16
2008-WS-QX-0195	\$30,271	17
2009-WS-QX-0141	\$28,401	18
Subtotal	\$85,010	
Total Unsupported Costs	\$180,522	
Questioned Costs – Unallowable:		
Costs Obligated After the Grant Ended: ¹⁵		
2006-WS-Q6-0201	\$19,804	9
Contractor Position Not in the Approved Budget		
2008-WS-QX-0195	\$171	12
2009-WS-QX-0141	\$3,323	12
Total Unallowable Costs	\$23,298	
Questioned Costs – Other		
Unaccounted for Property Items	\$1,631	20
Funds to Better Use (funds not drawn down):		
Unsupported:		
2010-WS-QX-0013 (matching costs)	\$17,213	19
2010-WS-QX-0013 (personnel costs)	\$2,513	12
2010-WS-QX-0013 (police overtime)	\$334	13
Total Funds to Better Use	\$20,060	
Total Dollar-Related Findings	\$225,511	

Source: OIG analysis

¹⁵ This includes independent contractor payments (\$10,800), police overtime (\$5,190), and travel expenses (\$3,814). The grant ended December 31, 2007. These costs were obligated during January through March 2008.

APPENDIX 3

**INDEPENDENT CONTRACTOR PAYMENTS
NOT SUPPORTED BY TIMESHEETS**

Vendor	Vendor Invoice	Invoice	Invoice Amount	Check Date	Check Number
<i>Grant Number 2006-WS-Q6-0201</i>					
71500	03/08/07-03/28/07	I0314727	\$472	13-Apr-07	00857777
47090	NO DATE	I0308883	\$14,000	19-Jan-07	00855124
47090	03/12/07-03/25/07	I0313964	\$1,400	13-Apr-07	00857921
63600	04/04/06-04/26/06	I0296115	\$150	28-Apr-06	00847626
72540	04/06/08-04/19/08	I0336209	\$1,400	25-Apr-08	00868981
47090	02/12/07-02/25/07	I0312808	\$1,400	16-Mar-07	00856932
47090	04/23/07-05/06/07	I0317128	\$1,400	25-May-07	00859181
70760	10/16/07-10/25/07	I0327230	\$120	07-Dec-07	00864663
63600	02/06/07-02/28/07	I0312182	\$125	16-Mar-07	00856777
Subtotal			\$20,467		
<i>Grant Number 2009-WS-QX-0141</i>					
72540	10/04/09-11/14/09	I0364982	\$4,260	20-Nov-09	00885932
Subtotal			\$4,260		
<i>Grant Number 2010-WS-QX-0013</i>					
72540	02/19/11-03/04/11	I0385191	\$1,423	11-Mar-11	00897879
52420	10/10/10-10/15/10	I0379575	\$30	22-Oct-10	00894801
81060	08/07/10-08/20/10	I0377286	\$640	27-Aug-10	00893348
82410	03/19/11-04/01/11	I0386639	\$120	08-Apr-11	00898867
none	06/26/10-07/09/10	none	\$300	none	none
Subtotal			\$2,513		
Total Unsupported Personnel Costs			\$27,240		

Source: City of Alexandria records

**POLICE OVERTIME PAYMENTS NOT SUPPORTED
BY DAILY ACTIVITY REPORTS**

Date	Amount Charged to the Grants	Amount Unsupported
Grant Number 2006-WS-Q6-0201		
08/31/2006	\$496.00	\$496.00
09/30/2006	\$1,975.00	\$1,975.00
10/31/2006	\$2,310.00	\$2,310.00
11/30/2006	\$1,559.00	\$1,559.00
12/31/2006	\$1,704.00	\$1,704.00
01/31/2007	\$3,086.00	\$3,086.00
02/28/2007	\$1,680.00	\$1,680.00
03/31/2007	\$3,480.00	\$3,480.00
06/30/2007	\$2,914.52	\$2,914.52
07/31/2007	\$2,379.02	\$2,379.02
08/31/2007	\$2,801.52	\$2,801.52
09/30/2007	\$3,717.48	\$3,717.48
Subtotal	\$28,102.54	\$28,102.54
Grant Number 2008-WS-QX-0195		
05/31/2008	\$1,359.04	\$1,359.04
06/30/2008	\$789.58	\$789.58
07/31/2008	\$2,241.18	\$2,241.18
08/31/2008	\$3,204.39	\$3,204.39
09/30/2008	\$3,564.09	\$3,564.09
10/31/2008	\$2,356.08	\$2,356.08
11/30/2008	\$3,040.39	\$3,040.39
12/31/2008	\$4,982.29	\$4,982.29
01/31/2009	\$5,621.15	\$5,621.15
02/28/2009	\$3,862.72	\$3,862.72
03/31/2009	\$4,979.09	\$4,979.09
Subtotal	\$36,000.00	\$36,000.00
Grant Number 2009-WS-QX-0141		
02/28/2010	\$3,670.36	\$141.92
03/31/2010	\$4,310.86	\$141.92
04/30/2010	\$4,326.26	\$906.28
05/31/2010	\$2,113.62	\$2,113.62
06/30/2010	\$2,456.76	\$0
07/31/2010	\$4,307.56	\$581.92
08/31/2010	\$5,878.98	\$1,747.76
09/30/2010	\$6,051.04	\$1,048.92
Subtotal	\$33,115.44	\$6,682.34
Grant Number 2010-WS-QX-0013		
02/28/2011	\$2,670.12	\$115.04
03/31/2011	\$2,829.44	\$219.36
Subtotal	\$5,499.56	\$334.40
Totals	\$102,717.54	\$71,119.28

Source: City of Alexandria records

CITY OF ALEXANDRIA'S RESPONSE TO THE DRAFT AUDIT
REPORT



July 11, 2012

Via Electronic Mail (Ferris.B.Polk@usdoj.gov) and US Mail

Ferris B. Polk
Regional Audit Manager
Office of the Inspector General
Atlanta Regional Audit Office
U.S. Department of Justice
75 Spring Street, Suite 1130
Atlanta, GA 30323

The City of Alexandria ("City") submits the following in response to the draft audit report prepared by the Office of Inspector General, Audit Division regarding the Area Four Weed and Seed ("Area Four") site located in Alexandria, Louisiana.

Introduction:

The draft audit report was prepared and sent to the City of Alexandria, not the Area Four Weed and Seed Steering Committee ("Steering Committee") who is the governing body of Area Four Weed and Seed. Based on the inadequacy of the audit and draft audit report, the City objects to all recommendations contained within the draft audit report.

The audit purports to assess the role of the Steering Committee against the City, including "...whether the city met or was on track to meet the goals and objectives outlined in the grant programs and applications," *Draft Audit Report at ii* (U.S. Department of Justice, Office of the Inspector General, 2012). The Weed and Seed strategy as codified in 42 USC 3712b(a) is to "be planned and implemented through and under the auspices of a steering committee," 42 USC 3712b(b)(1). As such, the audit and draft audit report has been performed in contradiction of the statute and guidelines for Weed and Seed. Nevertheless, in a spirit of cooperation while preserving its rights to further respond, the City addresses the draft audit below.

Jacques M. Roy
Mayor



Alainna Renee' Mire
Assistant City Attorney
Post Office Box 71
Alexandria, Louisiana 71309-0071
Tel (318) 449-5046 · Fax (318) 449-5019
e-mail: alainna.mire@cityofalex.com

Background of the Area Four Weed and Seed Program:

The City has been the fiscal agent for the Area Four Weed and Seed in Alexandria, Louisiana since 2006. The City's role as the fiscal agent was to only receive the grants from the Community Capacity Development Office ("CCDO") on behalf of the steering committee and disburse the funds in accordance with the approved budgets, *Weed and Seed Strategy at 49*. (Community Capacity Development Office, 2010) Furthermore, the City was not responsible to ensure that the goals and objectives of the grants were met as that is a clear function of the steering committee.

A Weed and Seed Steering Committee was responsible for implementing the Weed and Seed strategy, approving the grant budgets, maintaining oversight and direction of all expenditures, and completing required reports, *Draft Audit Report at i,1* (U.S. Department of Justice, Office of the Inspector General, 2012).

The City at all times performed its role in accordance with the grant award even after contacting the Office of the Justice Programs ("OJP") to terminate its relationship with the Steering Committee due to the Steering Committee's lack of oversight of the program and resistance to input from the City. *See Attachments A and B.*¹ The City received pushback from OJP, who was concerned with the Steering Committee being unable to secure a new fiscal agent in order to continue to receive grants funds. After receiving reassurance from OJP that the City would not be held accountable for any liabilities (real or perceived) incurred on behalf of the Steering Committee, the City reluctantly agreed to be the fiscal agent for the final year of the grant cycle, *Attachment C*. It was only after the City relayed its concerns to OJP was the Area Four Weed and Seed Program designated as high risk grantee, *Attachment D, 2010 Grant Award*. The high risk designation allowed for increased monitoring by OJP and forced the Steering Committee to receive input from the City. Even after the high risk designation, the Weed and Seed Site Coordinator, who was hired by the Steering Committee, continued to provide late reports to OJP and did not coordinate efforts to assist in the onsite audit with the City, *Attachment E, in globo*.

Based on the aforementioned, the City objects to all recommendations contained in the draft audit report as the findings are more appropriately alleged against the Steering Committee, not the City.

Response to Findings and Recommendations:

The City of Alexandria will respond to each recommendation in the draft audit report separately.

1. Remedy \$19,804 in grant costs for Grant Number 2006-WS-Q6-0201 that were not obligated during the award period.

Response: The City does not concur with this response, but to the extent an explanation is required submits that the Area Four Weed and Seed Steering

¹ Even the U.S. Attorney for the Western District of Louisiana took notice of the Steering Committee's lack of effectiveness to perform its functions under the program. (See Attachment FN)

Committee is the best source for response. All requests for grant closeout extensions were requested by the Weed and Seed Site Coordinator.

2. Remedy \$20,467 in unsupported personnel costs charged to Grant Number 2006-WS-Q6-0201.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. Furthermore, all timesheets submitted were in accordance with City established practice and procedure for timekeeping. *See Attachment F.*

3. Remedy the \$4,260 in unsupported personnel costs charged to Grant Number 2009-WS-QX-0141.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. Furthermore, all timesheets submitted were in accordance with City established practice and procedure for timekeeping. *See Attachment G.*

4. Remedy \$20,060 in unsupported matching contributions (\$17,213), independent contractor payments (\$2,513) and police overtime costs (\$334) for Grant Number 2010-WS-QX-0013 before permitting the city to draw down any grant funds due to them.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. The City further submits that all timesheets submitted were in accordance with City established practice and procedure for timekeeping. *See Attachment H.*

5. Remedy \$3,494 in unallowable costs charged to grant funds for a Fitness Consultant position that was not in the grant budgets approved by OJP. The unallowable amount includes \$171 charged to Grant Number 2008-WS-QX-0195 and \$3,323 charged to Grant Number 2009-WS-QX-0141.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. The Area Four Weed and Seed Steering Committee prepared the Area Four budget and presented documentation to the City for payment for expenses authorized by the Area Four Weed and Seed Steering Committee and/or Site Coordinator.

6. Remedy \$28,103 in unsupported police overtime charged to Grant Number 2006-WS-QX-0201.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. Furthermore, all timesheets submitted were in accordance with City established practice and procedure for timekeeping and maintained in accordance with OJP Financial Guidelines retention policy of three years from the date of grant close out, OCFO 2011 Financial Guideline at 89. (U.S. Department of Justice, Office of Justice Programs, Office of the Chief Financial Officer, 2011) The 2006-WS-QX-0201 grant closeout was December 31, 2007, as such all records were to be maintained until December 31, 2010. As that date has passed the City's records as presented are the best evidence in accordance with City established practice and procedure for timekeeping. See *Attachment I*.

7. Remedy \$36,000 in unsupported police overtime charged to 2008-WS-QX-0195.

Response: The City does not concur with this response, but to the extent an explanation is required the City submits that Area Four Weed and Seed Steering Committee is the best source for response due to its function as the governing body and entity responsible for creating the program budget. The City further responds and attaches Alexandria Police Department overtime records for the period in question. Furthermore, all timesheets submitted were in accordance with City established practice and procedure for timekeeping. See *Attachment J*.

8. Remedy \$6,682 in unsupported police overtime charged to Grant Number 2009-WS-QX-0141.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response due to its function as the governing body and entity responsible for creating the program budget. The City further responds that all Alexandria Police Department timesheets submitted were in accordance with City established practice and procedure for timekeeping. See *Attachment K*.

9. Remedy \$26,338 in unsupported matching costs for Grant Number 2006-WS-QX-0201.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. The Area Four Weed and Seed Steering Committee prepared the Area Four budget and presented documentation

to the City for payment for expenses authorized by the Area Four Weed and Seed Steering Committee and/or Site Coordinator. Furthermore, the Area Four Site Coordinator is the individual charged with the duty to maintain all records with regards to the Area Four Program.

10. Remedy \$30,271 in unsupported matching costs for 2008-WS-QX-0195.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. The Area Four Weed and Seed Steering Committee prepared the Area Four budget and presented documentation to the City for payment for expenses authorized by the Area Four Weed and Seed Steering Committee and/or Site Coordinator. Furthermore, the Area Four Site Coordinator is the individual charged with the duty to maintain all records with regards to the Area Four Program.

11. Remedy \$28,401 in unsupported matching costs for Number 2009-WS-QX-0141.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. The Area Four Weed and Seed Steering Committee prepared the Area Four budget and presented documentation to the City for payment for expenses authorized by the Area Four Weed and Seed Steering Committee and/or Site Coordinator. Furthermore, the Area Four Site Coordinator is the individual charged with the duty to maintain all records with regards to the Area Four Program.

12. Remedy \$1,631 in unaccounted for property items for Grant Number 2006-WS-QX-0201.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. Additionally, all property was purchased during the 2006-WS-QX-0201 grant which had a closeout date of December 31, 2007. As such all records were to be maintained in accordance with OJP Financial Guidelines retention policy of three years from the "date of disposition, replacement, or transfer at the discretion of the awarding agency", OCFO 2011 Financial Guide at 53 (U.S. Department of Justice, Office of Justice Programs, Office of the Chief Financial Officer, 2011). Furthermore, the City submits that all; or in the alternative, a majority of the property purchased for the Weed portion of the program has been accounted for.

13. Ensure the city implements procedures to track property items bought with grant funds.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. Furthermore, the City tracks all items purchased with grant funds and maintained under the control of the City, unlike property items purchased by the Area Four Weed and Seed Steering Committee and/or Site Coordinator which is to be accounted for by the Area Four Weed and Seed Steering Committee and/or Site Coordinator.

14. Ensure the city implements procedures to ensure that financial reports are accurate and submitted by the due dates.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. The Weed and Seed Site Coordinator is the individual charged with ensuring all financial reports are accurate and submitted by the due date. The City adheres to all reporting guidelines imposed on it by all agencies or regulators whether federal or state.

15. Ensure the city implements procedures to ensure grant progress reports are submitted by the due dates.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. The Weed and Seed Site Coordinator is the individual charged with ensuring all grant reports are submitted by the due date. The City adheres to all guidelines imposed on it by all agencies or regulators whether federal or state.

16. Ensure the city implements procedures to ensure it meets the goals and objectives of the grants.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. The Weed and Seed Steering Committee and Site Coordinator are charged with ensuring all goals and objectives of the program are met. The City adheres to all guidelines imposed on it by all agencies or regulators whether federal or state in its receipt of grant awards. The City further submits that all City grant applications and awards are housed with the City staff within the City executive staff.

17. Ensure the city implements procedures to monitor sub recipients and maintain documentation of monitoring activities.

Response: The City does not concur with this response, but to the extent an explanation is required submits that Area Four Weed and Seed Steering Committee is the best source for response. The Weed and Seed Steering Committee and Site Coordinator are charged with monitoring and maintaining documentation of sub recipients under the Weed and Seed Program. The City further submits that through its Community Services and Legal Divisions all cooperative endeavor agreements for receipt of City services or property is monitored and records maintained.

Conclusion:

The City takes pride in its community and supports all programs to ensure the safety of its citizens. Because of its goal of ensuring a crime free City where all citizens can thrive, the City created *SafeAlex*. *SafeAlex* is an innovative program using best practices to combat crime and empower neighborhoods. Although having the same common goal as Weed and Seed, it is vastly different in its implementation. The Weed and Seed strategy as developed placed more responsibility and authority on the citizens of Area Four than the City. As such, the strategy was not able to reach its full potential within Area Four. The City received pushback from the Steering Committee, who did not want to heed the advice or help of the City in implementing the Weed and Seed strategy. As such, the City's role was limited to strictly that of fiscal agent for the program. As the fiscal agent the City's sole responsibility was to disburse funds in accordance with the OJP approved budgets. After performing its function as fiscal agent in a prudent manner, Office of Inspector General, Audit Division has submitted a number of recommendations against the City, not the Steering Committee. The City objects to all recommendations as they have been erroneously levied against the City.

The City appreciates the opportunity to comment on the draft audit report and articulate its concerns. Should you need any additional information, please contact Alainna R. Mire at 318-449-5015.

Respectfully Submitted,



Alainna R. Mire
Assistant City Attorney

cc: Linda Taylor, US DOJ, OJP (Linda.Taylor2@usdoj.gov)
Jacques M. Roy, Mayor
Charles E. Johnson, Jr., City Attorney

OFFICE OF JUSTICE PROGRAMS' RESPONSE
TO THE DRAFT AUDIT REPORT



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

July 16, 2012

MEMORANDUM TO: Ferris B. Polk
Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General

FROM: /s/
Maureen A. Henneberg
Director

SUBJECT: Response to the Draft Audit Report, *Office of Justice Programs
Grants Awarded to the City of Alexandria, Louisiana*

This memorandum is in reference to your correspondence, dated June 12, 2012, transmitting the above-referenced draft audit report for the City of Alexandria (City). We consider the subject report resolved and request written acceptance of this action from your office.

We received a copy of the City's response to the draft audit report, dated July 11, 2012, in which the City states that they are not responsible for the recommendations cited in the report. The Office of Justice Programs (OJP) does not agree with the City's assertion that they are not responsible for the audit findings. Since the City is the direct recipient of the Weed and Seed grant funds, they are ultimately responsible for administering these awards.

While the Steering Committee may handle the day-to-day operations of the Weed and Seed program, the City, as the grantee of record, is charged with oversight of the grants, which includes, but is not limited to: properly accounting for grant funds; submitting fiscal and program reports, as required; and addressing audit and/or monitoring issues. Accordingly, OJP will work with the City to ensure that appropriate corrective actions are taken to address the audit report findings.

The draft audit report contains **17** recommendations, **\$205,451** in questioned costs, and **\$20,060** in funds to better use. The following is OJP's analysis of the draft audit report recommendations and questioned costs. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP remedy the \$19,804 in questioned costs for grant number 2006-WS-Q6-0201 that were not obligated during the award period.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$19,804 in questioned costs, related to expenditures obligated after the award period. If adequate documentation cannot be provided, we will request that the City return the funds to the U.S. Department of Justice (DOJ); adjust their accounting records to remove the costs; and submit a revised final Federal Financial Report (FFR) for grant number 2006-WS-Q6-0201.

2. **We recommend that OJP remedy the \$20,467 in unsupported personnel costs charged to grant number 2006-WS-Q6-0201.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$20,467 in questioned costs related to unsupported personnel costs. If adequate documentation cannot be provided, we will request that the City return the funds to the DOJ; adjust their accounting records to remove the costs; and submit a revised final FFR for award number 2006-WS-Q6-0201.

3. **We recommend that OJP remedy the \$4,260 in unsupported personnel costs charged to grant number 2009-WS-QX-0141.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$4,260 in questioned costs related to unsupported personnel costs. If adequate documentation cannot be provided, we will request that the City return the funds to the DOJ; adjust their accounting records to remove the costs; and submit a revised final FFR for award number 2009-WS-QX-0141.

4. **We recommend that OJP remedy the \$20,060 in unsupported matching contributions (\$17,213), independent contractor payments (\$2,513), and police overtime costs (\$334) for grant number 2010-WS-QX-0013, before permitting the City to draw down any grant funds that may be due to them.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$20,060 in funds for better use related to unsupported matching contributions, independent contractor payments, and police overtime costs. If adequate documentation cannot be provided, we will request that the City adjust their accounting records to remove the costs; and submit a revised FFR for award number 2010-WS-QX-0013. Additionally, the City may be required to reduce future drawdowns from grant number 2010-WS-QX-0013, or return funds to the DOJ.

5. **We recommend that OJP remedy the \$3,494 in unallowable costs charged to grant funds for a Fitness Consultant position that was not in the grant budgets approved by OJP. The unallowable amount includes \$171 charged to grant number 2008-WS-QX-0195 and \$3,323 charged to grant number 2009-WS-QX-0141.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$3,494 in questioned costs, related to unauthorized charges to grant numbers 2008-WS-QX-0195 and 2009-WS-QX-0141. If adequate documentation cannot be provided, we will request that the City return the funds to the DOJ; adjust their accounting records to remove the costs; and submit a revised FFR for each grant.

6. **We recommend that OJP remedy the \$28,103 in unsupported police overtime charged to grant number 2006-WS-Q6-0201.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$28,103 in questioned costs related to unsupported police overtime payments. If adequate documentation cannot be provided, we will request that the City return the funds to the DOJ; adjust their accounting records to remove the costs; and submit a revised final FFR for award number 2006-WS-Q6-0201.

7. **We recommend that OJP remedy the \$36,000 in unsupported police overtime charged to grant number 2008-WS-QX-0195.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$36,000 in questioned costs related to unsupported police overtime payments. If adequate documentation cannot be provided, we will request that the City return the funds to the DOJ; adjust their accounting records to remove the costs; and submit a revised final FFR for award number 2008-WS-QX-0195.

8. **We recommend that OJP remedy the \$6,682 in unsupported police overtime charged to grant number 2009-WS-QX-0141.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$6,682 in questioned costs related to unsupported police overtime payments. If adequate documentation cannot be provided, we will request that the City return the funds to the DOJ; adjust their accounting records to remove the costs; and submit a revised final FFR for award number 2009-WS-QX-0141.

9. **We recommend that OJP remedy the \$26,338 in unsupported matching costs for grant number 2006-WS-Q6-0201.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$26,338 in questioned costs related to unsupported matching costs. If adequate documentation cannot be provided, we will request that the City adjust their accounting records to remove the costs; and submit a revised final FFR for award number 2006-WS-Q6-0201. Additionally, unless the City meets the matching requirement for this award, they may be required to return Federal funds to the DOJ.

10. **We recommend that OJP remedy the \$30,271 in unsupported matching costs for grant number 2008-WS-QX-0195.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$30,271 in questioned costs related to unsupported matching costs. If adequate documentation cannot be provided, we will request that the City adjust their accounting records to remove the costs; and submit a revised final FFR for award number 2008-WS-QX-0195. Additionally, unless the City meets the matching requirement for this award, they may be required to return Federal funds to the DOJ.

11. **We recommend that OJP remedy the \$28,401 in unsupported matching costs for grant number 2009-WS-QX-0141.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$28,401 in questioned costs related to unsupported matching costs. If adequate documentation cannot be provided, we will request that the City adjust their accounting records to remove the costs; and submit a revised final FFR for award number 2009-WS-QX-0141. Additionally, unless the City meets the matching requirement for this award, they may be required to return Federal funds to the DOJ.

12. **We recommend that OJP remedy the \$1,631 in unaccounted property items charged to grant number 2006-WS-Q6-0201.**

OJP agrees with the recommendation. We will coordinate with the City to remedy the \$1,631 in questioned costs related to property items which were not properly tracked. If adequate documentation cannot be provided, we will request that the City return the funds to the DOJ; adjust their accounting records to remove the costs; and submit a revised final FFR for award number 2006-WS-Q6-0201.

13. **We recommend that OJP require the City to implement procedures to track property items bought with grant funds.**

OJP agrees with the recommendation. We will coordinate with the City to obtain a copy of procedures implemented to ensure that the City adequately tracks property items purchased with grant funds.

14. **We recommend that OJP require the City to implement procedures which ensure that financial reports are accurate and submitted by the due dates.**

OJP agrees with the recommendation. We will coordinate with the City to obtain a copy of procedures implemented to ensure that financial reports are accurate and submitted by the due dates.

15. **We recommend that OJP require the City to implement procedures which ensure grant progress reports are submitted by the due dates.**

OJP agrees with the recommendation. We will coordinate with the City to obtain a copy of procedures implemented to ensure that grant progress reports are submitted by the due dates.

16. **We recommend that OJP require the City to implement procedures which ensure it meets the goals and objectives of the grants.**

OJP agrees with the recommendation. We will coordinate with the City to obtain a copy of procedures implemented to ensure that the City meets the goals and objectives for each of its grants.

17. **We recommend that OJP require the City to implement procedures to monitor subrecipients and maintain documentation of monitoring activities.**

OJP agrees with the recommendation. We will coordinate with the City to obtain a copy of procedures implemented to ensure that the City monitors its subrecipients and maintains documentation of monitoring activities.

We appreciate the opportunity to review and comment on the draft report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936.

cc: Jeffery A. Haley
Deputy Director, Audit and Review Division
Office of Audit, Assessment, and Management

Tracey Trautman
Acting Deputy Director for Programs
Bureau of Justice Assistance

Amanda LoCicero
Audit Liaison
Bureau of Justice Assistance

cc: Cory Randolph
Grant Program Specialist
Bureau of Justice Assistance

Louise M. Duhamel, Ph.D.
Acting Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

OJP Executive Secretariat
Control Number 20121017

**OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND
SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT**

The Office of the Inspector General (OIG) provided a draft audit report to the City of Alexandria and the Office of Justice Programs (OJP). The city's response is incorporated in Appendix 5 and OJP's response is incorporated in Appendix 6. With its response, the city also provided lengthy attachments that are not included in this final report. The report contains 17 recommendations.

Analysis of the City's Response to the Draft Report

In its response to the draft report, the City of Alexandria disagreed with all the recommendations and stated that: (1) the audit and draft report are inadequate because the report was sent to the city, not the Area Four Weed and Seed Steering Committee that governs the Weed and Seed area; (2) the city's role as the fiscal agent was only to receive grants on behalf of the Steering Committee and disburse the funds in accordance with the approved budgets; (3) the city was not responsible for ensuring that grant goals and objectives were met; (4) the audit was performed in contradiction to the statute and guidelines for Weed and Seed because of the steering committee's role, and (5) the city had received assurances from OJP that it would not be held accountable for any liabilities incurred on behalf of the Weed and Seed Steering Committee. We provide the following reply to these statements before discussing the city's specific responses to each of our recommendations and the actions necessary to close those recommendations

The grant award documents designate the city as the grantee and the Special Conditions attached to the award require the city to comply with the financial and administrative requirements set forth in the OJP Financial Guide. The OJP Financial Guide states that grantees are responsible for all fiscal and programmatic requirements of the grants. The Code of Federal Regulations, Part 28, §66.40, also states that grantees are responsible for managing the day-to-day operations of grant supported activities and must monitor those activities to assure compliance with applicable federal requirements and that performance goals are being achieved. The Inspector General Act authorizes the OIG to audit all DOJ programs, grants, contracts, and operations, including whether grantees achieved program goals and

objectives. In addition, our audit does not contradict the Weed and Seed statute that the city cited in its response since this audit compliments the planning and implementation of the Weed and Seed program by providing an objective assessment for overseers of the program's implementation and adherence to requirements. Further, grant regulations' requirements for program oversight bodies do not exclude those grants from audit and do not interfere with our responsibility for ensuring that grants are effectively and efficiently implemented in accordance with grant terms and conditions. The city provided no documentation in its response supporting an OJP assurance that the city would not be held accountable for any liabilities incurred by the Weed and Seed Steering Committee. The response did contain copies of e-mail exchanged with OJP demonstrating the city's reluctance to enter into the 2010 grant agreement. However, the city's Assistant Director of Finance subsequently signed the 2010 grant acceptance document agreeing on behalf of the city to comply with all grant requirements.

In its response, the city also included documentation we requested during the audit but that was not previously provided to us pertaining to grant expenditures. We considered these additional materials in analyzing the city's response to the recommendations. Our analysis of the city's and OJP's responses to each recommendation are discussed below under Summary of Actions Necessary to Close the Report.

Analysis of OJP's Response to the Draft Report

In its response to the draft report, OJP agreed with all the recommendations and stated that it will work with the city to ensure that appropriate corrective actions are taken to address the audit report. OJP disagreed with the city's assertion that it is not responsible for the audit findings. OJP's response stated that the city is the direct recipient of the grant and is responsible for administering the awards including properly accounting for grant funds, submitting required reports, and addressing audit issues. All recommendations are resolved based on OJP's agreement to take appropriate corrective action.

Summary of Actions Necessary to Close the Report

Recommendation Number

- 1. Resolved.** We recommended that OJP remedy \$19,804 in questioned costs for Grant Number 2006-WS-Q6-0201 that were not obligated during the award period.

The city did not concur with the recommendation and stated that the Weed and Seed Steering Committee is the best source for a response because all requests for grant extensions were requested by the Weed and Seed Site Coordinator. However, the city is responsible for meeting the fiscal and programmatic requirements of the grants and addressing audit issues.

OJP concurred with our recommendation and stated that it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when the \$19,804 has been remedied.

2. **Resolved.** We recommended that OJP remedy \$20,467 in unsupported personnel costs charged to Grant Number 2006-WS-Q6-0201. At the time of our audit, these costs were not supported by timesheets. The OJP Financial Guide requires grantees to maintain time and attendance records for all individuals paid with grant funds, including consultants.

The city did not concur with the recommendation and stated that all timesheets submitted were in accordance with the city's established practice and procedure for timekeeping. However, as presented in the body of our audit report, it was the contractors' practice to maintain timesheets in order to support the costs charged to the grant. While we were provided support for some of the charges, we did not find adequate support for those charges we questioned. As a result, we disagree with the city's contention that it kept timesheets in accordance with the established practice.

Along with its response, the city provided a timesheet that appears to support \$120 (Invoice I0327230) of the amount we questioned. This timesheet was not provided to us during the audit. The city did not provide timesheets for the remaining \$20,347.

OJP concurred with our recommendation and stated that it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when OJP agrees that \$120 of the question cost has been remedied and the remaining \$20,347 has also been remedied.

3. **Resolved.** We recommended that OJP remedy \$4,260 in unsupported personnel costs charged to Grant Number 2009-WS-QX-0141. At the time of our audit, these costs were not supported by timesheets.

The city did not concur with the recommendation and stated that all timesheets submitted were in accordance with the city's established practice and procedure for timekeeping. However, no timesheets pertaining to this recommendation have been provided to us.

OJP concurred with our recommendation and stated that it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when the \$4,260 has been remedied.

4. **Resolved.** We recommended that OJP remedy \$20,060 in unsupported matching contributions (\$17,213), independent contractor payments (\$2,513), and police overtime costs (\$334) for Grant Number 2010-WS-QX-0013, before permitting the city to draw down any grant funds that may be due to them.

The city did not concur with the recommendation and stated that all timesheets submitted were in accordance with the city's established practice and procedure for timekeeping. Along with its response, the city provided timesheets that appeared to support \$970 of the independent contractor payments we questioned and police activity reports to support the \$334 in police overtime costs we questioned. The timesheets the city provided were for Invoice Numbers I0379575 for \$30, I0377286 for \$640, and I0375451 for \$300. These timesheets and police activity reports were not provided to us during the audit.

OJP concurred with our recommendation and stated that it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when OJP agrees that \$1,274 (\$970 plus \$334) of questioned costs has been remedied and when the \$18,756 in unsupported matching contributions (\$17,213) and the remaining independent contractor payments (\$1,543) have also been remedied.

5. **Resolved.** We recommended that OJP remedy \$3,494 in unallowable costs charged to grant funds for a Fitness Consultant position that was not in the grant budgets approved by OJP. The unallowable amount included \$171 charged to Grant Number 2008-WS-QX-0195 and \$3,323 charged to Grant Number 2009-WS-QX-0141.

The city did not concur with the recommendation and stated that the Weed and Seed Steering Committee is the best source for a response because it prepared the grant budget and presented documentation to the city for payment of expenses authorized by the Weed and Seed Steering Committee. However, the city is responsible for meeting the fiscal and programmatic requirements of the grants and addressing audit issues.

OJP concurred with our recommendation and stated that it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when the \$3,494 has been remedied.

6. **Resolved.** We recommended that OJP remedy \$28,103 in unsupported police overtime charged to Grant Number 2006-WS-Q6-0201.

In its response the city provided police activity reports that appear to support the \$28,103 in police overtime we questioned. These documents were not provided to us during the audit. However, the city did not concur with our recommendation and stated that it followed OJP's record retention policy of 3 years from the date of grant closeout. The city misinterpreted the retention requirement, which states that recipients must retain records "AT LEAST 3 YEARS following notification by the grant authorizing agency that the grant has been programmatically and fiscally closed OR at least 3 years following the closure of its audit report covering the entire award period, whichever is later." The applicable single audit report was not issued until November 10, 2008, and 3 years after that was November 10, 2011. We notified the city of our audit in April 2011; therefore it should have retained supporting documents pertaining to all grant activities for our audit.

OJP concurred with our recommendation and said it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when OJP agrees that the \$28,103 has been remedied.

7. **Resolved.** We recommended that OJP remedy \$36,000 in unsupported police overtime charged to Grant Number 2008-WS-QX-0195.

The city did not concur with our recommendation and stated that the Weed and Seed Steering Committee was the best source for a

response and all timesheets submitted were in accordance with the city's established practice and procedure for timekeeping. Although the city did not concur with our recommendation, with its response the city provided police activity reports that appear to support the \$36,000 in police overtime we questioned. These documents were not provided to us during the audit.

OJP agreed with our recommendation and said it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when OJP agrees that the \$36,000 has been remedied.

- 8. Resolved.** We recommended that OJP remedy \$6,682 in unsupported police overtime charged to Grant Number 2009-WS-QX-0141.

The city did not concur with our recommendation and stated that the Weed and Seed Steering Committee was the best source for a response. The city also stated that all timesheets submitted were in accordance with the city's established practice and procedure for timekeeping. Although the city did not concur with our recommendation, with its response the city provided police activity reports that appear to support the \$6,682 in police overtime we questioned. These documents were not provided to us during the audit.

OJP agreed with our recommendation and said it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when OJP agrees that the \$6,682 has been remedied.

- 9. Resolved.** We recommended that OJP remedy \$26,338 in unsupported matching costs for Grant Number 2006-WS-Q6-0201.

The city did not concur with our recommendation and stated that the Weed and Seed Steering Committee was the best source for a response because it prepared the grant budget, presented documentation to the city for payment of expenses authorized by the Steering Committee, and the Weed and Seed Site Coordinator is responsible for maintaining the records. However, the city is responsible for meeting the fiscal and programmatic requirements of the grants and addressing audit issues.

OJP concurred with our recommendation and stated that it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when the \$26,338 has been remedied.

- 10. Resolved.** We recommended that OJP remedy \$30,271 in unsupported matching costs for Grant Number 2008-WS-QX-0195.

The city did not concur with our recommendation and stated that the Weed and Seed Steering Committee was the best source for a response because it prepared the grant budget, presented documentation to the city for payment of expenses authorized by the Steering Committee, and the Weed and Seed Site Coordinator is responsible for maintaining the records. However, the city is responsible for meeting the fiscal and programmatic requirements of the grants and addressing audit issues.

OJP concurred with our recommendation and stated that it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when the \$30,271 has been remedied.

- 11. Resolved.** We recommended that OJP remedy \$28,401 in unsupported matching costs for Grant Number 2009-WS-QX-0141.

The city did not concur with our recommendation and stated that the Weed and Seed Steering Committee was the best source for a response because it prepared the grant budget, presented documentation to the city for payment of expenses authorized by the Steering Committee, and the Weed and Seed Site Coordinator is responsible for maintaining the records. However, the city is responsible for meeting the fiscal and programmatic requirements of the grants and addressing audit issues.

OJP concurred with our recommendation and stated that it will coordinate with the city to remedy the questioned costs. This recommendation can be closed when the \$28,401 has been remedied.

- 12. Resolved.** We recommended that OJP remedy \$1,631 in unaccounted property items charged to Grant Number 2006-WS-Q6-0201.

The city did not concur with our recommendation and stated that the Weed and Seed Steering Committee was the best source for a response. The city also stated that all property was purchased from

the 2006 grant, which the city believed had a closeout date of December 31, 2007. However, as explained above for Recommendation Number 6, the city was required to retain the records pertaining to this grant for audit purposes. Further, the city stated that it complied with the OJP Financial Guide record retention policy of 3 years from the date of disposition, replacement, or transfer. However, because neither the city nor the Weed and Seed Site Coordinator tracked these items, the date of disposition, replacement, or transfer is unknown and the items may still be in use.

OJP concurred with our recommendation and stated that it will coordinate with the city to remedy the questioned costs related to the property items that were not properly tracked. This recommendation can be closed when the questioned costs have been remedied.

- 13. Resolved.** We recommended that OJP ensure that the city implements procedures to track property items bought with grant funds.

The city did not concur with our recommendation and stated that the Weed and Seed Steering Committee was the best source for a response. The city also stated that it tracks all property items purchased with grant funds maintained under city control, unlike property items purchased by the Weed and Seed Steering Committee. However, the city is responsible for meeting the fiscal and programmatic requirements of the grants, including the requirement to track property items bought with grant funds and addressing audit issues.

OJP concurred with our recommendation and stated that it will coordinate with the city to obtain a copy of procedures implemented to ensure that the city adequately tracks property items purchased with grant funds. This recommendation can be closed when we review documentation showing the city has implemented the procedures.

- 14. Resolved.** We recommended that OJP ensure that the city implements procedures to ensure that financial reports are accurate and submitted by the due dates.

The city did not concur with our recommendation and stated that the Weed and Seed Site Coordinator is the individual charged with ensuring all grant reports are submitted by the due date. However,

the city is responsible for meeting the fiscal and programmatic requirements of the grants, including the submission of timely and accurate financial and grant progress reports and addressing audit issues.

OJP concurred with our recommendation and stated that it will coordinate with the city to obtain a copy of its procedures implemented to ensure that financial reports are accurate and submitted by the due dates. This recommendation can be closed when we review documentation showing the city has implemented the procedures.

- 15. Resolved.** We recommended that OJP ensure that the city implements procedures to ensure that grant progress reports are submitted by the due dates.

The city did not concur with our recommendation and stated that the Weed and Seed Site Coordinator is the individual charged with ensuring all grant reports are submitted by the due date. However, the city is responsible for meeting the fiscal and programmatic requirements of the grants, including the submission of timely and accurate financial and grant progress reports and addressing audit issues.

OJP concurred with our recommendation and stated that it will coordinate with the city to obtain a copy of its procedures implemented to ensure that grant progress reports are submitted by the due dates. This recommendation can be closed when we review documentation showing the city has implemented the procedures.

- 16. Resolved.** We recommended that OJP ensure that the city implements procedures to ensure it meets the goals and objectives of the grants.

The city did not concur with our recommendation and stated that the Weed and Seed Steering Committee and Site Coordinator are charged with ensuring all goals and objectives of the program are met. However, the city is responsible for all fiscal and programmatic requirements of the grants, including ensuring that performance goals are being achieved.

OJP concurred with our recommendation and stated that it will coordinate with the city to obtain a copy of procedures implemented to ensure that the city meets the goals and objectives for each of its grants. This recommendation can be closed when we review documentation showing the city has implemented the procedures.

- 17. Resolved.** We recommended that OJP ensure the city implements procedures to monitor subrecipients and maintain documentation of monitoring activities.

The city did not concur with our recommendation and stated that the Weed and Seed Steering Committee and Site Coordinator are responsible for monitoring and maintaining documentation of subrecipients under the Weed and Seed Program. However, the city is responsible for all fiscal and programmatic requirements of the grants, including monitoring of subrecipients, maintaining documentation of monitoring activities, and addressing audit issues.

OJP concurred with our recommendation and stated that it will coordinate with the city to obtain a copy of procedures implemented to ensure that the city monitors its subrecipients and maintains documentation of monitoring activities. This recommendation can be closed when we review documentation showing the city has implemented the procedures.