



**AUDIT OF THE NATIONAL INSTITUTE OF JUSTICE
COOPERATIVE AGREEMENT AWARD UNDER THE
SOLVING COLD CASES WITH DNA PROGRAM TO THE
SAN FRANCISCO POLICE DEPARTMENT
SAN FRANCISCO, CALIFORNIA**

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

Audit Report GR-90-14-003
June 2014

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EXECUTIVE SUMMARY

The U.S. Department of Justice Office of the Inspector General, Audit Division, has completed an audit of the Solving Cold Cases with DNA program Cooperative Agreement No. 2010-DN-BX-K015 totaling \$424,107 awarded by the Office of Justice Programs (OJP), National Institute of Justice, to the City and County of San Francisco Police Department (SFPD), San Francisco, California, as shown in Exhibit 1.

**EXHIBIT 1
COOPERATIVE AGREEMENT AWARDED TO THE SFPD**

COOPERATIVE AGREEMENT NUMBER	AWARD START DATE	AWARD END DATE¹	AWARD AMOUNT
2010-DN-BX-K015	09/01/10	03/31/13	\$424,107

Source: OJP

The purpose of the Solving Cold Cases with DNA program is to provide assistance to states and units of local government to identify, review, and investigate Uniform Crime Reporting (UCR) Part 1 Violent Crime cold cases that have the potential to be solved through DNA analysis and to locate and analyze biological evidence associated with these cases. For the purposes of this program, the NIJ defines a violent crime cold case as any unsolved UCR Part 1 violent crime case for which all significant investigative leads have been exhausted.²

According to its program application, the SFPD intended to primarily use the award funds to pay experienced investigators to review a large portion of more than 2,000 SFPD homicide and sexual assault cold cases. The application anticipated that this review would result in the identification and further review of approximately 100 cases that had the potential to be solved with DNA evidence. The SFPD intended to coordinate with its own crime laboratory, as well as to outsource to a local accredited laboratory, to identify and analyze DNA evidence that could be uploaded into the Combined DNA Index System. As of the award end date, March 31, 2013, the SFPD had expended \$422,948 (99.7 percent) of the total award.

¹ The Award End Date includes all time extensions that were approved by OJP.

² In the Federal Bureau of Investigation's UCR Program, Part 1 Violent Crime is composed of four offenses: murder and non-negligent manslaughter, forcible rape, robbery, and aggravated assault.

The purpose of our audit was to determine whether costs claimed under the cooperative agreement were allowable, reasonable, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award. The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) expenditures, including payroll and fringe benefits; (4) budget management; (5) monitoring of sub-recipients and contractors; (6) reporting; (7) award requirements; and (8) program performance and accomplishments. Unless otherwise stated in our report, the criteria we audited against are contained in the *OJP Financial Guide*, award requirements, Code of Federal Regulations, and Office of Management and Budget Circulars.

Our audit revealed that the SFPD complied with the *OJP Financial Guide* with respect to budget management, drawdowns, and monitoring of the contractor. However, we found weaknesses in the areas of internal controls, payroll expenditures, and reporting. Specifically, we found internal control weaknesses, as the SFPD did not have formalized procedures for award administration and payroll procedures. Furthermore, we identified \$907 in unsupported and \$1,543 in unallowable overtime expenditures. Lastly, we found the SFPD did not accurately report the number of cases that were reviewed.

As a result of our audit, we question \$2,450 and make 6 recommendations to OJP. Our findings are discussed in detail in the Findings and Recommendations section of this report. Our audit objective, scope, and methodology are discussed in Appendix I. Our Schedule of Dollar-Related Findings appears in Appendix II.

We discussed the results of our audit with City and SFPD officials and have included their comments in the report, as applicable. In addition, we requested from the SFPD and OJP written responses to a draft copy of our audit report. We received those responses and they are found in Appendices III and IV, respectively. Our analysis of those responses and the status of the recommendations are found in Appendix V.

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INTRODUCTION

The U.S. Department of Justice Office of the Inspector General (OIG), Audit Division, has completed an audit of the Solving Cold Cases with DNA program Cooperative Agreement No. 2010-DN-BX-K015 totaling \$424,107 awarded by the Office of Justice Programs (OJP), National Institute of Justice (NIJ) to the City and County of San Francisco (City) Police Department (SFPD), San Francisco, California, under the Solving Cold Cases with DNA program, as shown in Exhibit 1.

**EXHIBIT 1
COOPERATIVE AGREEMENT AWARDED TO THE SFPD**

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2010-DN-BX-K015	09/01/10	03/31/13	\$424,107

Source: OJP

Background

OJP's mission is to increase public safety and improve the fair administration of justice through innovative leadership and programs. Specifically, OJP provides innovative leadership to federal, state, local, and tribal justice systems, by disseminating state-of-the-art knowledge and practices, and providing awards for the implementation of these crime fighting strategies. OJP works in partnership with the justice community to identify the most pressing crime-related challenges confronting the justice system and to provide information, training, coordination, and innovative strategies and approaches for addressing these challenges.

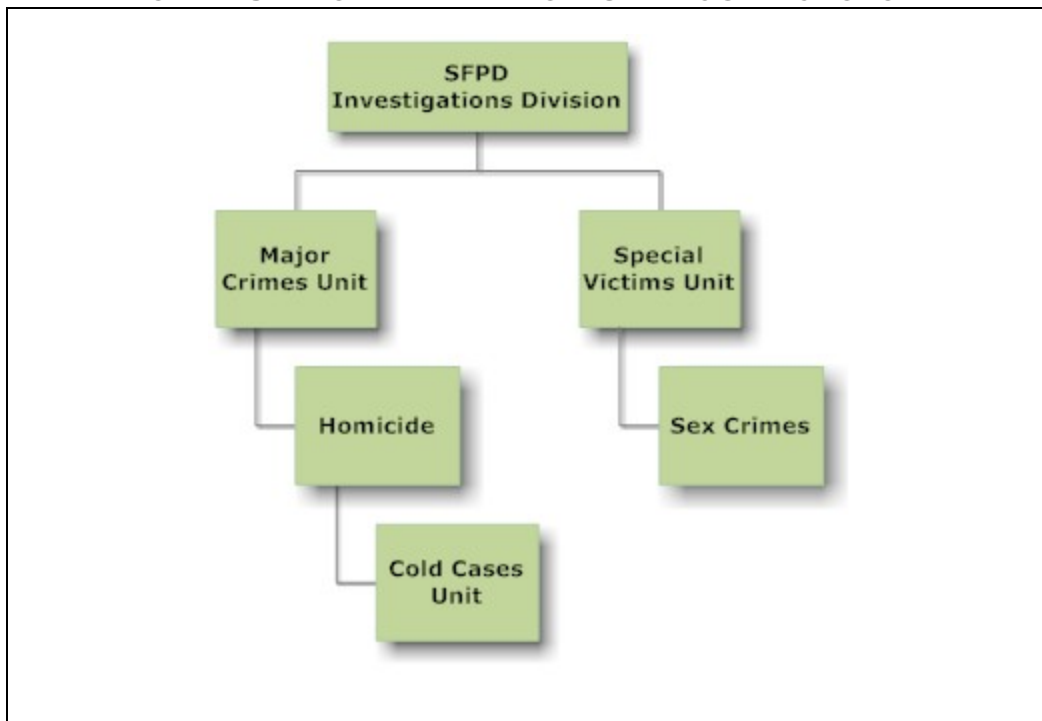
NIJ is the research, development, and evaluation agency of the U.S. Department of Justice, and is dedicated to improving knowledge and understanding of crime and justice issues through science. NIJ provides objective and independent knowledge and tools to reduce crime and promote justice, particularly at the state and local levels. The purpose of the NIJ Solving Cold Cases with DNA program is to provide assistance to states and units of local government to identify, review, and investigate Uniform Crime Reporting (UCR) Part 1 Violent Crime cold cases that have the potential to be solved through DNA analysis and to locate and analyze biological evidence associated with these cases. For the purposes of this program, NIJ defines a violent crime cold case as any unsolved

³ The Award End Date includes all time extensions that were approved by OJP.

UCR Part 1 violent crime case for which all significant investigative leads have been exhausted.⁴

The SFPD is part of the City. As of 2012, the City had an estimated population of 825,863. According to the SFPD's 2012 annual report, it had 2,168 sworn officers and 411 civilian employees. The same report stated that in 2012, there were 69 homicides and 110 rapes in the City, representing an increase of 19 homicides and a decrease of 21 rapes from 2011. In 2007, the SFPD created its cold case program to identify and arrest suspects of homicides, sexual assaults, and burglaries where no suspects had been identified previously, or prior leads were exhausted. Organizationally, the Cold Case Unit is within the Homicide Unit, a part of the Major Crimes Unit (MCU). However, sex crimes are investigated by the Special Victims Unit (SVU). The Grants Unit within the SFPD's Fiscal Division is responsible for administering awards.

**EXHIBIT 2
SFPD UNITS THAT INVESTIGATE COLD CASES⁵**



Source: SFPD

According to its program application, the SFPD intended to primarily use the award funds to pay experienced investigators to review a large portion of more than 2,000 homicide and sexual assault cold cases. The application anticipated that this review would result in the identification and further review of approximately

⁴ In the Federal Bureau of Investigation's UCR Program, Part 1 Violent Crime is composed of four offenses: murder and non-negligent manslaughter, forcible rape, robbery, and aggravated assault.

⁵ This organization chart is abbreviated to show only those SFPD units that investigate cold cases.

100 cases that had the potential to be solved with DNA evidence. The SFPD intended to coordinate with its own crime laboratory as well as to outsource to a local accredited laboratory to identify and analyze DNA evidence that could be uploaded into the Combined DNA Index System (CODIS). As of the award end date, March 31, 2013, the SFPD had expended \$422,948 (99.7 percent) of the total award.

OIG Audit Approach

The purpose of our audit was to determine whether costs claimed under the cooperative agreement were allowable, reasonable, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award. The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) expenditures, including payroll and fringe benefits; (4) budget management; (5) monitoring of sub-recipients and contractors; (6) reporting; (7) award requirements; and (8) program performance and accomplishments.

We tested the SFPD's compliance with what we consider to be the most important conditions of the award. Unless otherwise stated in our report, the criteria we audited against are contained in the *OJP Financial Guide*, award requirements, Code of Federal Regulations (C.F.R.), and Office of Management and Budget (OMB) Circulars. Specifically, we tested:

- **Internal Control Environment** – to determine whether the internal controls in place for the processing and payment of funds were adequate to safeguard the funds awarded to the SFPD and ensure compliance with the terms and conditions of the award.
- **Drawdowns** – to determine whether drawdowns were adequately supported and if the SFPD was managing award receipts in accordance with federal requirements.
- **Expenditures** – to determine whether costs charged to the award, including payroll and fringe benefits, were accurate, adequately supported, allowable, reasonable, and allocable.
- **Budget Management** – to determine whether there were deviations between the amounts budgeted and the actual costs for each category.
- **Monitoring of Sub-Recipients and Contractors** – to determine if the SFPD provided adequate oversight and monitoring of its sub-recipients and contractors.
- **Reporting** – to determine if the required financial and programmatic reports were submitted on time and accurately reflected award activity.

- **Award Requirements** – to determine whether the SFPD complied with award guidelines, special conditions, and solicitation criteria.
- **Program Performance and Accomplishments** – to determine whether the SFPD made a reasonable effort to accomplish stated objectives.

The results of our audit are discussed in detail in the Findings and Recommendations section of this report. Our audit objective, scope, and methodology are discussed in Appendix I. Our Schedule of Dollar-Related Findings is located in Appendix II.

We discussed the results of our audit with City and SFPD officials and have included their comments in the report, as applicable. In addition, we requested from the SFPD and OJP written responses to a draft copy of our audit report. We received those responses and they are found in Appendices III and IV, respectively. Our analysis of those responses and the status of the recommendations are found in Appendix V.

FINDINGS AND RECOMMENDATIONS

We found that the SFPD does not have formalized policies for award administration and payroll processing. We also identified \$907 and \$1,543 in unsupported and unallowable payroll expenditures, respectively. In addition, our review of performance metrics recorded in the Progress Reports found that data reported by the SFPD to the NIJ were inaccurate.

Internal Control Environment

The SFPD is a part of the City. We reviewed the City's Fiscal Year (FY) 2010 through 2012 Single Audit reports and financial management system to assess the SFPD's risk of noncompliance with laws, regulations, guidelines, and terms and conditions of the award. We also interviewed officials of the SFPD's Payroll Department and Fiscal Division, including its Grants Unit, regarding internal controls and processes related to payroll and accounting functions.

Single Audit

According to OMB Circular A-133, non-federal entities that expend \$500,000 or more in federal awards in a year shall have a Single Audit conducted annually. We reviewed the City's Single Audits for FYs 2010 through 2012.⁶ We found that in the FY 2012 Single Audit report, the independent auditors issued an unqualified opinion without noting any material internal control weaknesses, deficiencies, or findings that directly or indirectly related to U.S. Department of Justice awards. However, in our review of previous Single Audit reports, we noted two findings in the FY 2010 Single Audit report relevant to our audit scope that were related to awards from the U.S. Department of Housing and Urban Development and the U.S. Environmental Protection Agency. One finding reflected a lack of supervisory review for award-funded payroll costs and the other finding identified payment to a contractor prior to payroll documentation certification. The FY 2011 Single Audit report states that both findings were corrected. These findings involved federal awards received by other departments of the City and not the SFPD. Nevertheless, the findings were relevant to our testing, because personnel and fringe benefits costs accounted for 87 percent of the award budget. We discuss our finding of unsupported and unallowable payroll costs in the Expenditures section of this report.

Financial Management System

The *OJP Financial Guide* requires that all fund recipients "establish and maintain adequate accounting systems and financial records to accurately account for funds awarded to them." Further, the accounting system should provide adequate maintenance of financial data to enable planning, control,

⁶ The City's fiscal year is from July 1 through June 30 of the following year.

and measurement. The guide also requires that awardees separately account for each award and not commingle award funds.

Overall, we found that the City adequately maintained award-related financial records and data in accordance with the *OJP Financial Guide*. Also, the City and its departments, including the SFPD, utilized a mainframe DOS-based system, Financial Accounting Management Information System (FAMIS), for most of its accounting functions. Based on our review of award-related transactions that were recorded in FAMIS, we found that the system accurately accounted for award-related receipts and expenditures. Further, we found that award-related transactions, such as receipts and expenditures, were separately tracked from all other funding.

Policies and Procedures

During our audit, we found that the SFPD had a formal policy, referred to as the Accounting Unit Internal Control Guidelines and Procedures, for processing cash receipts, cash disbursements, invoices, and work orders. However, the SFPD did not have written policies on payroll functions or award administration. Instead, we were informed that the City was in the process of creating a City-wide payroll policy and that the SFPD relied on policies issued by the City pertaining to award administration.⁷ In May 2012, the City's Office of the Controller issued a memorandum on the SFPD, listing results of its Post Audit and Continuous Monitoring Program.⁸ The memorandum recommended that the SFPD develop: (1) written payroll policies that describe all timekeeping and payment controls in place for the department's workforce and programs; and (2) an awards policies and procedures manual that addresses specific rules, regulations, and reporting requirements of the department's particular awards.

A City-wide payroll manual was completed in January 2014. We asked SFPD officials if they too had created a payroll policy specific for the SFPD. SFPD officials stated that they would not draft or implement a payroll policy for the SFPD until after a new payroll system is implemented in 2014.

In August 2013, the SFPD's Grants Unit informed us that it had completed a draft awards administration manual for the SFPD. However, as of January 2014, this draft manual was still undergoing managerial review.

⁷ Chapter 18 of the San Francisco Administrative Code, Payroll Procedure, provides a high-level directive. Specifically, Section 18.2 requires the controller to "establish payroll procedures for the various departments of the City and County."

⁸ The City's Office of the Controller has seven divisions. We reviewed policies and interviewed staff at three of the seven divisions, including: the Payroll/Personnel Services Division; the City Services Auditor Division; and the Accounting Operations and Systems Division, whose Post Audit and Continuous Monitoring Program evaluates on a quarterly basis the accounting activities of City departments.

We believe that the SFPD can strengthen its control environment by completing its awards administration manual and developing a payroll manual, as recommended by the City's Office of the Controller.

Contracting

The SFPD accounting manager informed us that the department has the authority to procure products and services up to \$10,000; procurements over \$10,000 must be processed through the City's Office of Contract Administration. With approval from NIJ and help from the City, the SFPD awarded a contract to an outside vendor in October 2011 to outsource the examination of evidence for DNA with an initial budget of \$150,000.⁹

We reviewed contract-related documentation and found that the SFPD complied with Chapter 21 of the San Francisco Administrative Code on Acquisition of Commodities and Services. We also reviewed the contract to ensure that it complied with provisions of 28 C.F.R. Part 66, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Government. We found that the SFPD's contract was in compliance with the exception of a patent rights provision required under 28 C.F.R. § 66.36(i)(8). The SFPD acknowledged this omission. We recommend that OJP ensures that the SFPD implements written policies and procedures that address the patent rights provision required under 28 C.F.R. § 66.36(i)(8).

Drawdowns

According to the *OJP Financial Guide*, "recipients should time their drawdown requests to ensure that Federal cash on hand is the minimum needed for disbursements [and] reimbursements to be made immediately or within 10 days." We found that the SFPD drew down funds on a reimbursement basis. Based on OJP's payment report, the SFPD began drawing down funds on November 1, 2011, 1 year and 2 months after the award date. The drawing of funds was held up by the length of time it took to award a contract to an external forensic laboratory, and to ensure that the contractor complied with a required Programmatic Environmental Assessment. Once the NIJ validated the environmental impact assessment from the contractor, OJP released funds in October 2011.¹⁰ Based on our interviews with SFPD and City officials, the 1-year timeframe for the contracting process with the contract laboratory is not unusual, but it delayed the SFPD's ability to draw down funds. Therefore, we do not take exception to the amount of time it took to award this contract. As of June 25, 2013, the SFPD had drawn down \$422,948, as shown below in Exhibit 3. In our review of the SFPD's drawdowns, we determined that the award-related cumulative expenditures were equal to cumulative drawdowns.

⁹ In June 2012, OJP approved the SFPD's Grant Adjustment Notice to reduce the contract budget to \$40,000.

¹⁰ Specifically, a Special Condition requires the award recipient to show compliance with the National Environmental Policy Act, 28 C.F.R. § 61 (1969).

**EXHIBIT 3
ANALYSIS OF DRAWDOWN OF
COOPERATIVE AGREEMENT 2010-DN-BX-K015**

TOTAL AWARD	TOTAL AMOUNT DRAWN AS OF JUNE 25, 2013	REMAINING AMOUNT AS OF JUNE 25, 2013
\$424,107	\$422,948 (99.7 percent)	\$1,159 (0.3 percent)

Source: SFPD and OJP

Budget Management

The *OJP Financial Guide* requires prior approval from the awarding agency if the movement of dollars between budget categories exceeds 10 percent of the total award amount for awards over \$100,000. As of June 2013, the SFPD submitted five Grant Adjustment Notices (GANs) for budgetary adjustments that included hiring additional personnel and shifting funds between budget categories. The most current GAN was approved by OJP on March 14, 2013. We found that there were no budget deviations that required further OJP approval.

Expenditures

As of December 31, 2012, the SFPD had expended \$322,472 of the award. These expenditures included salaries, fringe benefits, travel reimbursements, and a contract payment. In our testing of salary and fringe benefit costs, we selected a judgmental sample of four non-consecutive pay periods totaling \$25,029.¹¹ Aside from payroll expenditures, there were 23 non-payroll transactions, totaling \$7,500. We judgmentally selected and tested 15 non-payroll transactions of \$6,286, consisting of 14 travel reimbursements and 1 contract payment. We tested the payroll transactions and the 15 non-payroll transactions to verify that costs were accurate, adequately supported, and reasonable. We describe the results of our testing below.

Payroll and Overtime

OJP approved the SFPD's award budget of \$344,402 and \$24,696 in salary and fringe benefits, respectively. The SFPD used these funds to hire back three retired SFPD officers as part-time investigators and pay for overtime costs of full-time investigators working on cold cases. We determined that the SFPD used award funds to pay the part-time salary of three retired officers. As of December 2012, \$250,882 had been expended for these three part-time investigators and \$64,090 was expended in overtime for several full-time investigators reviewing homicide cold cases.

¹¹ Because of the Single Audit's findings related to payroll, we expanded our typical testing of two non-consecutive payroll periods to four non-consecutive payroll periods.

Semi-Annual Certifications for Part-Time Positions

2 C.F.R. § 225, Cost Principles for State, Local, and Indian Tribal Governments (formerly known as OMB Circular A-87) states,

"...where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee."

During fieldwork, we requested periodic certifications from SFPD supervisors whose employees worked solely on the award-related activities. SFPD officials informed us that they were unaware of this requirement and we were not provided any certifications until April 2014. In April 2014, the Grants Unit of the SFPD provided documentation to show that employees had certified that they worked solely on award-related activities during the award period.

Documentation for Overtime Expenditures for Full-Time Positions

Furthermore, 28 C.F.R. § 66.20 states "...grantees and subgrantees must maintain records which adequately identify the source and application of [grant] funds provided for financially-assisted activities." To ensure personnel expenditures were properly computed, properly authorized, accurately recorded, and properly allocated to the award, we judgmentally selected four non-consecutive pay periods to test part-time and full-time position expenses totaling \$25,029. We found that salaries and fringe benefits charged to the award were calculated accurately.

As stated in the Internal Control Environment section of this report, the SFPD lacked policies and procedures related to its payroll functions. The manager of the SFPD's payroll department informed us that labor data of employees are entered into the payroll system at each police unit by a designated timekeeper, generally a civilian employee, assigned to that police unit. For overtime, requesting employees must fill out both a Compensation Request and an Overtime Explanation form. These forms document the hours of overtime and investigative case numbers worked. Supervisors must indicate their approval by signing and dating these forms. A SFPD payroll official stated that it would not process regular or overtime hours worked unless the compensation forms are reviewed by each employee's supervisor and timekeeper for accuracy.

We found that some SFPD officers charged the award for time worked on non-cold case investigations. Specifically, we found that 7 out of 22 Overtime Explanation forms we reviewed cited case numbers that could not be verified as cold cases. Therefore, this overtime was not award-related. In addition, the SFPD

could not provide support to document the cases the investigator worked on during two instances of overtime. We discussed our findings with SFPD officials. One SFPD official stated that due to the amount of overtime requested by employees, the payroll department may not have verified all Compensation Request and Overtime Explanation forms. As a result, we question \$1,543 and \$907 in unallowable and unsupported payroll expenditures, respectively. We recommend that OJP remedy \$1,543 in unallowable and \$907 in unsupported overtime expenditures.

Non-Payroll Expenditures

We tested the 15 non-payroll expenditures and found that they were generally accurate, adequately supported, and reasonable. However, we did find one issue with one payment to the contractor. In October 2011, the SFPD awarded a contract to an outside vendor to examine biological evidence from cold cases. We determined from accounting records that as of December 31, 2012, the SFPD had one cold case examined by this contractor for a total cost of \$900, which was included in our testing sample.¹² We examined this transaction to ensure compliance with contract terms and accounting policies. We determined that the amount invoiced by the contractor was consistent with the rate schedule in the approved contract.

The contractor was required to address all written communications to the SFPD's laboratory supervisor who served as the project manager. However, the invoice we reviewed was addressed to a uniformed officer and the project manager had no knowledge of this invoice and did not have the opportunity to review the invoice for accuracy. Given that the SFPD used the contracted laboratory only once through December 2012, we did not question this expenditure.

Contractor Monitoring

We also reviewed the SFPD's monitoring of its contract with the outside laboratory. The contract stipulated that the contractor must maintain compliance with the Quality Assurance Standards (QAS) for Forensic DNA Testing Laboratories issued by the Federal Bureau of Investigation (FBI), specifically Standard 17 on Outsourcing.

We determined that the outside laboratory complied with these contract provisions by maintaining a current accreditation from Forensic Quality Services, Inc., an accreditation provider that is recognized by the NIJ. In addition, we determined that the SFPD complied with FBI QAS Standard 17 on Outsourcing by performing annual site visits in 2011 and 2012 at the contract laboratory, and performing a documented review of DNA data from the one cold case examined by the contractor. We believe that the SFPD's monitoring of the contractor was

¹² In the Program Performance and Accomplishments section, we discuss the SFPD's reduction of cold cases for evidence analysis by the contract laboratory from a budgeted \$150,000 to \$40,000. We tested a sample of 15 non-payroll transactions, which consisted of 14 travel reimbursements and 1 invoice from the contract laboratory.

adequate and we discuss the reduced number of cases examined by the contract laboratory in the Program Performance and Accomplishments section.

Reports

According to the *OJP Financial Guide*, award recipients are required to submit both Federal Financial Reports (FFR) and Progress Reports. These reports describe the status of funds, compare actual accomplishments to the objectives of the award, and report other pertinent information. We reviewed the FFRs and Progress Reports submitted by the SFPD to determine whether each report was submitted in a timely manner and was accurate.

Federal Financial Reports

According to the requirements of the award, quarterly FFRs are due no later than 30 days after the end of the quarter, with the final FFR due within 90 days after the end date of the award. We reviewed the last four FFRs submitted for the award to determine if the SFPD submitted these reports on time. We found that the SFPD submitted all four reports in a timely manner.

We also reviewed the accuracy of all of the SFPD's FFRs. The *OJP Financial Guide* requires that FFRs contain the actual expenditures and unliquidated obligations incurred for the reporting period as well as the cumulative expenditure amount for the award. The SFPD began incurring award-related expenses, in the amount of \$1,833, during the quarter ending March 31, 2011. Although the SFPD submitted an FFR for this amount during this quarter, we determined that this expense was not recorded in the SFPD's accounting records until April 2011. According to SFPD officials, this expense was the payroll cost of one pay period for one investigator who was hired under the award in March 2011. The Grants Unit of the SFPD was not notified right away of the hiring. Therefore, it had to create an accounting adjustment entry in April 2011 to record this expense. Although we do not take exception to this error that had been corrected prior to our fieldwork, we discuss the coordination issues in the Program Performance and Accomplishments section. We determined that since correcting the error in April 2011, all subsequent FFRs submitted by the SFPD contained accurate data based on its accounting records.

Progress Reports

According to OJP reporting guidelines, the SFPD was required to submit a Progress Report semiannually and within that Progress Report, describe its activities or accomplishment of award objectives. The Progress Reports were due 30 days after the close of each reporting period, which ended on June 30 and December 31. A Grants Analyst at the SFPD's Grants Unit prepared the SFPD's Progress Reports from data provided by investigators. Further, we determined that the SFPD submitted the most recent four Progress Reports in a timely manner.

In addition, we reviewed the SFPD's two most recent Progress Reports to determine if the SFPD accurately reflected award activities and accomplishments in these reports. The *OJP Financial Guide* states that:

"... the funding recipient agrees to collect data appropriate for facilitating reporting requirements established by Public Law 103-62 for the Government Performance and Results Act. The funding recipient will ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation."

Specifically, NIJ requires award recipients to report six performance metrics on violent crime cold cases supported by award funds. The NIJ defines a violent crime cold case as any unsolved UCR Part 1 violent crime case for which all significant investigative leads have been exhausted.¹³ The following exhibit shows 2012 performance metrics reported by the SFPD.

**EXHIBIT 4
SFPD 2012 VIOLENT CRIME COLD CASE METRICS
COOPERATIVE AGREEMENT 2010-DN-BX-K015¹⁴**

REPORTING PERIOD	CRIME TYPE	COLD CASES REVIEWED	COLD CASES REVIEWED IN WHICH BIOLOGICAL EVIDENCE STILL EXISTED	COLD CASES WITH BIOLOGICAL EVIDENCE THAT WERE SUBJECTED TO DNA ANALYSIS	CASES THAT YIELDED A VIABLE DNA PROFILE	DNA PROFILES ENTERED INTO CODIS	CODIS HITS
Jan-June 2012	Homicide	13	11	0	0	0	0
	Sex Crimes	144	61	0	0	0	0
	<i>Subtotal</i>	<i>157</i>	<i>72</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
July-Dec 2012	Homicide	16	14	0	0	0	0
	Sex Crimes	216	98	0	0	0	0
	<i>Subtotal</i>	<i>232</i>	<i>112</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total		389	184	0	0	0	0

Source: SFPD and OJP

¹³ According to the FBI's UCR Program, Part 1 violent crime is composed of four offenses: murder and non-negligent manslaughter, forcible rape, robbery, and aggravated assault.

¹⁴ The SFPD had previously reported performance metrics that included analysis results performed by its own Criminalistics Laboratory, which was not paid by the award. SFPD officials informed us that in late 2012 and early 2013, the NIJ advised all recipients of the Solving Cold Cases with DNA Cooperative Agreements to only report award-funded performance metrics. As a result, the SFPD revised its performance metrics.

To evaluate the accuracy, we compared the metrics reported in the 2012 Progress Reports to the supporting documentation maintained by the SFPD and found that the metrics reported matched the supporting documentation from the SFPD's Grants Unit. We then judgmentally selected 20 cases from the universe of 389 cold cases that the SFPD reported as having reviewed in 2012. The 20 cases that we reviewed consisted of 5 homicides committed between 1967 and 1989 and 15 sex crimes committed between 2003 and 2005. We reviewed case file documentation to determine whether these cases were consistent with NIJ's stated purpose for the cold case program, which is to identify, review, and investigate UCR Part 1 violent crime cold cases that have the potential to be solved through DNA analysis and analyze biological evidence associated with these cases. As noted above, for the purposes of this program, NIJ defines a violent crime cold case as any unsolved UCR Part 1 violent crime case for which all significant investigative leads have been exhausted.

We determined that four of the five homicide cases that we reviewed were accurately reported. However, the remaining homicide case was not accurately reported because the case file documentation contained reports from the contract laboratory dated May and August 2012, showing that a profile was developed.¹⁵ Instead of reporting this case in the Progress Report, the SFPD reported in 2012 that no evidence was subjected to analysis and no case yielded a viable profile. We informed the SFPD of this error, and the SFPD officials stated that they would review this case further and adjust performance metrics accordingly.

Of the 15 sex crime cases that we reviewed, we determined that only 5 should have been counted as reviewed under the cold case program. The remaining 10 cases should not have been counted as reviewed because the investigator from the SFPD's SVU did not actually order, receive, and review the case files. Instead, the investigator relied solely on an internal logbook which noted that 7 of these 10 cases had no evidence collected.¹⁶ If the investigator had ordered and reviewed these case files to confirm the logbook's accuracy, the cases could have been counted as reviewed under the program. However, absent these steps we do not believe the SFPD should have reported these cases as reviewed. Although the logbook indicated that evidence was collected for the remaining three cases, the case files were likewise not reviewed. Because this investigator was primarily responsible for reviewing sex crime cold cases throughout the program, SVU officials agreed with us that the performance metrics reported could have been overstated because, at least in some instances, the investigator relied solely on the log book without reviewing the actual case file. We recommend that OJP ensures that the SFPD reevaluates program performance metrics for the life of the award and submit corrected data.

¹⁵ During our fieldwork, the SFPD was planning to upload this profile to the state-level DNA Index System.

¹⁶ This log book contains a list of sex crimes reported to the SVU, with each entry containing information about a police report of a sex crime, such as: date and location of the incident; reporting officer; name of the victims and suspects, if known; applicable citation from the California Penal Code; whether evidence was gathered; and the disposition of the case.

Additional Award Requirements

We reviewed the City's and SFPD's compliance with additional award requirements, such as the solicitation and special conditions in the award documentation. We found that the City and SFPD complied with the additional requirements, except for the above-mentioned performance metric issue and a missing Equal Employment Opportunity certification, described below.

Equal Employment Opportunity Plan

According to the award documentation, the City was not required to provide to OJP's Office for Civil Rights (OCR) an approved Equal Employment Opportunity Plan (EEO). However, the City was required to complete a certificate form and submit it to OCR. We determined that the City did not submit the certificate to the OCR. The SFPD acknowledged this omission. We recommend that the OJP ensures that the City submits the EEO certificate form to OCR in compliance with award requirements.

Program Performance and Accomplishments

According to award documentation, the SFPD intended to use the award to hire back three retired SFPD officers on a part-time basis and pay overtime costs for full-time investigators to review about 2,000 unsolved homicide and sexual assault cases that had the potential to be solved using DNA evidence. The SFPD anticipated that this review would result in the identification and further review of approximately 100 cases that had the potential to be solved with DNA evidence. In the OJP-approved budget, the SFPD allocated \$150,000 to award a contract to an external forensic laboratory to examine evidence for 50 of these cold cases at the rate of \$3,000 per case. Based on our payroll testing, the SFPD met its objective of hiring back former SFPD officers and paying the overtime for current officers to review homicide and sexual crime cold cases. However, through December 2012, the SFPD only reviewed a total of 1,109 cold cases and the contracted forensic laboratory only examined evidence from 1 case.

Outsourcing of DNA Analysis

Based on interviews that we conducted, the SFPD's own Criminalistics Laboratory was understaffed in 2010 and had a backlog of cases waiting to be analyzed for DNA. As a result, the SFPD explored outsourcing as a way of reducing this backlog. The SFPD applied for NIJ's Solving Cold Cases with DNA program in order to hire additional investigative resources to examine unsolved homicide and sexual assault cold cases to identify cases that could be solved through DNA analysis. As noted above, the award provided funds for the SFPD to outsource biological evidence testing to another laboratory. However, we identified two factors that made it difficult for the SFPD to attain its original goal of having 50 cases examined by the contract laboratory:

- Since receiving the award from NIJ, the SFPD has hired 10 forensic examiners at its own Criminalistics Laboratory. The new staff has allowed the laboratory to reduce its backlog and allowed the SFPD to prioritize what DNA testing would be conducted in-house and what DNA testing would be sent to an external laboratory. One laboratory official stated that due to complexities of homicides and sex crimes when compared to other crimes, such as burglaries, the lab decided it would be preferable to examine evidence from such cases internally for better control of the process. Because the Criminalistics Laboratory has become fully-staffed and the SFPD has focused on homicide and sex crime cold cases in this program, there is less of an incentive to have evidence examined by an external facility.
- We were told that some miscommunication occurred between the SFPD's Grants Unit and the Criminalistics Laboratory. The SFPD's Grants Unit stated that efforts were made in late 2011 to ensure that the Criminalistics Laboratory was aware of the availability of the external laboratory funded by the NIJ award. The contact person at the SFPD Criminalistics Laboratory was aware of the contract with this external laboratory, but not the fact that it would be funded by the NIJ award until late 2012.

In June 2012, NIJ approved the SFPD's Grant Adjustment Notice to reduce its contract laboratory budget from \$150,000 to \$40,000 and to reduce the number of cold cases the contract laboratory would review from 50 to 13. In December 2012, the SFPD submitted another Grant Adjustment Notice to the NIJ, attempting to reduce the amount budgeted for the contract laboratory to \$6,000 and to review only two cases. The NIJ denied this request, citing a concern over the drastically reduced metrics that NIJ had previously approved. The Grants Unit informed us that it would try to identify cases with the Criminalistics Laboratory that could be analyzed by the external laboratory under contract during the remainder of the award period.

Performance Metrics

As of March 2013, the SFPD had reviewed 1,174 out of a universe of more than 2,000 homicide and sexual assault cold cases during the life of the award. As noted above, the SFPD used award funds to hire back three retired SFPD officers and pay overtime for full-time investigators to review cold cases. Two of these retired investigators were assigned to the Cold Case Unit, which only reviews homicide cold cases. The other retired investigator was assigned to the SVU, which reviews sex crime cold cases. In our review of the work conducted by these two units, we noted areas where coordination could be improved among the two offices and the Grants Unit to ensure better administration of the program.

When we compared supporting documentation of Progress Reports submitted by the two investigative offices to the Grants Unit, we noted significant differences between them. The homicide cold case investigators used a standardized table

format that generally matches the performance metrics required by the NIJ. By contrast, the investigator on sex crime cold cases reported his review results in memoranda, supplemented by a table format that does not match NIJ's requirement on performance metrics.

The Cold Case Unit manager stated that there is no standard operating procedures manual for investigating cold cases. In lieu of such a manual, he held meetings regularly with investigators to discuss case-related information. This official also participated in several telephone conferences convened by the NIJ on programmatic topics for award recipients. However, the sole investigator on sex crime cold cases reported to his supervisors at the SVU, not the Cold Case Unit. We found no evidence that this investigator interacted with his homicide cold cases counterparts on programmatic issues or participated in meetings.

According to the SFPD's position descriptions, the Grants Unit personnel's duties include coordinating award project managers throughout the SFPD and making "recommendations related to administrative policies, practices, system changes and procedures needed for successful implementation." We believe that based on significant differences between supporting documentation submitted by the two investigative offices, the Grants Unit could have suggested the use of a uniform format to improve internal consistency and compliance with the metrics required by the NIJ.

As stated earlier in the report, the SFPD began drafting a manual on top-level awards administration procedures based on the results of the Post Audit and Continuous Monitoring program from the City's Office of the Controller. Specifically, the Office of the Controller advised the SFPD to "develop a grants policies and procedures manual that addresses the specific rules, regulations and reporting requirements of the department's particular grants." We agree with the Office of the Controller and recommend that the OJP ensures the SFPD develops policy to address how the SFPD will calculate and report award performance metrics to meet the requirements stipulated in the award. We believe that such policies and procedures would help administrative and operational personnel better understand particular requirements of each award and implement the programs with better controls.

Conclusion

Overall, we found that the SFPD submitted the required FFRs and Progress Reports in a timely manner. The FFRs also contained accurate information and the SFPD reallocated its award budget only upon approval and adhered to the 10 percent rule in such modifications. Furthermore, the award-related cumulative expenditures were equal to cumulative drawdowns and we determined that the SFPD adequately monitored the external forensic laboratory under a contract.

However, we noted internal control weaknesses because the SFPD had no standard operating procedures on payroll and awards administration. We also identified \$1,543 unallowable and \$907 unsupported overtime expenditures

charged to the award. In addition, Progress Reports submitted by the SFPD contained inaccurate performance metrics and the SFPD did not comply with one award requirement concerning the EEOP.

Recommendations

We recommend that OJP:

1. Ensure that the SFPD implements written policies and procedures that address the patent rights provision required under 28 C.F.R. § 66.36(i)(8).
2. Remedy \$1,543 in unallowable overtime expenditures.
3. Remedy \$907 in unsupported overtime expenditures.
4. Ensure that the SFPD reevaluates program performance metrics for the life of the award and submit corrected data.
5. Ensure that the City submits the EEOP certificate form to OJP's Office for Civil Rights in compliance with award requirements.
6. Ensure that the SFPD develops policy to address how it will calculate and report award performance metrics to meet the requirements stipulated in the award.

APPENDIX I

OBJECTIVE, SCOPE, AND METHODOLOGY

The purpose of our audit was to determine whether costs claimed under Cooperative Agreement No. 2010-DN-BX-K015 were allowable, reasonable, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award. The objective of our audit was to review performance in the following areas: (1) internal control environment; (2) drawdowns; (3) expenditures, including payroll and fringe benefits; (4) budget management; (5) monitoring of sub-recipients and contractors; (6) reporting; (7) award requirements; and (8) program performance and accomplishments.

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

This was an audit of a National Institute of Justice Solving Cold Cases with DNA Cooperative Agreement number 2010-DN-BX-K015 in the amount of \$424,107 awarded to the City and County of San Francisco (City) Police Department (SFPD). Unless otherwise specified, our audit covered, but was not limited to, activities that occurred between the inception of Cooperative Agreement 2010-DN-BX-K015 on September 1, 2010, through the start of our audit fieldwork on March 28, 2013, and included such tests as were considered necessary to accomplish our objective. Further, the criteria we audited against are contained in the *OJP Financial Guide*, Code of Federal Regulations, Office of Management and Budget (OMB) Circulars, and specific program guidance, such as award documents and the award solicitation.

We did not test internal controls for the SFPD, a part of the City, taken as a whole or specifically for the award program administered by the SFPD. An independent Certified Public Accountant conducted an audit of the City's financial statements. The results of this audit were reported in the Single Audit Report that accompanied the Independent Auditors' Report for the year ending June 30, 2012. The Single Audit report was prepared under the provisions of OMB Circular A-133. We reviewed the independent auditor's assessment to identify control weaknesses and significant noncompliance issues related to the City or the federal programs it was administering, and assessed the risks of those findings on our audit.

In conducting our audit, we reviewed Federal Financial Reports (FFR) and Progress Reports, and we performed sample testing of award expenditures. Our testing was conducted by judgmentally selecting a sample of expenditures for analysis, along with a review of the internal controls and procedures, for the cooperative agreement we audited. A judgmental sampling design was applied to

obtain broad exposure to numerous facets of the cooperative agreement we reviewed, such as dollar amounts, expenditure category, or risk. We selected four non-consecutive pay periods of payroll expenses totaling \$25,029. This non-statistical sample design does not allow projection of the test results to all payroll expenditures.

In addition, we performed limited testing of source documents to assess the accuracy of reimbursement requests and FFRs. However, we did not test the reliability of the financial management system as a whole, nor did we place reliance on computerized data or systems in determining whether the transactions we tested were allowable, supported, and in accordance with applicable laws, regulations, and guidelines. We also performed limited testing of information obtained from OJP's Grants Management System (GMS) and found no discrepancies. We have reasonable confidence in the GMS data for the purposes of our audit. However, the Office of the Inspector General has not performed tests of the GMS system specifically, and we therefore cannot definitively attest to the reliability of GMS data.

APPENDIX II

SCHEDULE OF DOLLAR-RELATED FINDINGS

QUESTIONED COSTS ¹⁷ :	<u>AMOUNT</u>	<u>PAGE</u>
Unsupported Costs:		
Unsupported Overtime Expenditures	\$ 907	10
Total Unsupported Costs	<u>\$ 907</u>	
Unallowable Costs:		
Unallowable Overtime Expenditures	\$ 1,543	10
Total Unallowable Costs	<u>\$ 1,543</u>	
TOTAL QUESTIONED COSTS:	<u>\$ 2,450</u>	
TOTAL DOLLAR RELATED FINDINGS	<u><u>\$ 2,450</u></u>	

¹⁷ **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements, or are not supported by adequate documentation at the time of the audit, or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, or the provision of supporting documentation.

GRANTEE RESPONSE



EDWIN M. LEE
MAYOR

POLICE DEPARTMENT
CITY AND COUNTY OF SAN FRANCISCO
THOMAS J. CAHILL HALL OF JUSTICE
850 BRYANT STREET
SAN FRANCISCO, CALIFORNIA 94103-4603



GREGORY P. SUHR
CHIEF OF POLICE

May 21, 2014

David J. Gaschke
Regional Audit Manager
Office of the Inspector General
U.S. Department of Justice
1200 Bayhill Drive, Suite 201
San Bruno, CA 94066

Dear Mr. Gaschke:

Enclosed is our official response to your audit recommendations contained in your draft audit report of the National Institute of Justice Cooperative Agreement Award Under the Solving Cold Cases with DNA Program (2010-DN-BX-K015) to the City and County of San Francisco Police Department (SFPD), San Francisco, California.

Recommendation:

1. Ensure that the SFPD implements written policies and procedures that address the patent rights provision required under 28 C.F.R. § 66.36(i)(8).

Response:

SFPD agrees with this recommendation. The SFPD will work with the City Attorney to address the patent rights provision in the City contract template.

Recommendation:

2. Remedy \$1,543 in unallowable overtime expenditures.

Response:

We agree. We will work with OJP to remedy the unallowable overtime expenditures since the case numbers could not be verified as cold cases.

Recommendation:

3. Remedy \$907 in unsupported overtime expenditures.

Response:

We agree. We will work with OJP to remedy the unallowable overtime expenditures since the case numbers were omitted from overtime card.

Recommendation:

4. Ensure that the SFPD reevaluate program performance metrics for the life of the award and submit corrected data.

Response:

SFPD agrees with this recommendation. The SFPD will reevaluate program performance metric for the grant term and submit the corrected data.

Recommendation:

5. Ensure that the City submits the EEOP certificate form to OJP's Office of Civil Rights in compliance with award requirements.

Response:

SFPD agrees with the recommendation. SFPD has submitted the EEOP form to OJP on May 19, 2014.

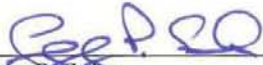
Recommendation:

6. Ensure that the SFPD develops policy to address how it will calculate and report award performance metrics to meet the requirements stipulated in the award.


Response:

SFPD agrees with the recommendation. SFPD will develop a policy to address calculation and reporting of performance metrics to meet requirements stipulated in all grant awards.

Sincerely,



Gregory P. Saha
Chief of Police
City and County of San Francisco Police Department, San Francisco, California



Maureen Gannon
Chief Financial Officer
City and County of San Francisco Police Department, San Francisco, California

DEPARTMENT OF JUSTICE
RESPONSE TO THE DRAFT AUDIT REPORT



U.S. Department of Justice

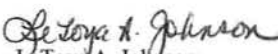
Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

MAY 23 2014

MEMORANDUM TO: David J. Gaschke
Regional Audit Manager
San Francisco Regional Audit Office
Office of the Inspector General

FROM: 
LeToya A. Johnson
Acting Director

SUBJECT: Response to the Draft Audit Report, *Audit of the National Institute of Justice Cooperative Agreement Award Under the Solving Cold Cases with DNA Program to the San Francisco Police Department, San Francisco, California*

This memorandum is in reference to your correspondence, dated May 15, 2014, transmitting the above-referenced draft audit report for the San Francisco Police Department (SFPD). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **six** recommendations and **\$2,450** in questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP ensure that the SFPD implements written policies and procedures that address the patent rights provision required under 28 C.F.R. § 66.36(i)(8).**

OJP agrees with the recommendation. We will coordinate with SFPD to obtain a copy of policies and procedures developed and implemented to ensure there is compliance with the patent rights provision required under 28 C.F.R. § 66.36(i)(8).

2. **We recommend that OJP remedy \$1,543 in unallowable overtime expenditures.**

OJP agrees with the recommendation. We will coordinate with the SFPD to remedy the \$1,543 in unallowable overtime expenditures charged to cooperative agreement number 2010-DN-BX-K015.

3. We recommend that OJP remedy \$907 in unsupported overtime expenditures.

OJP agrees with the recommendation. We will coordinate with the SFPD to remedy the \$907 in unsupported overtime expenditures charged to cooperative agreement number 2010-DN-BX-K015.

4. We recommend that OJP ensure that the SFPD reevaluate program performance metrics for the life of the award and submit corrected data.

OJP agrees with the recommendation. We will coordinate with the SFPD to provide a copy of policies and procedures implemented to ensure that program performance metrics data are accurately report to OJP.

5. We recommend that OJP ensure that the City submits the EEOP certificate form to OJP's Office of Civil Rights in compliance with award requirements.

OJP agrees with the recommendation. We will coordinate with the SFPD to provide a copy of policies and procedures implemented to ensure that an EEOP certificate form is submitted to OJP's Office of Civil Rights.

6. We recommend that OJP ensure that the SFPD develops policy to address how it will calculate and report award performance metrics to meet the requirements stipulated in the award.

OJP agrees with the recommendation. We will coordinate with the SFPD to provide a copy of policies and procedures developed and implemented to ensure that the award performance metrics are accurately calculated to ensure that the data meets the requirements stipulated in the award document.

We appreciate the opportunity to review and comment on the draft audit 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

Gregory Ridgeway
Acting Director
National Institute of Justice

Portia Graham
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Richard P. Theis
Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
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OJP Executive Secretariat
Control Number IT20140520114426

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

The OIG provided a draft copy of this audit report to the SFPD and OJP. The SFPD's and OJP's responses are incorporated in Appendices III and IV of this report, respectively. The OIG analysis of the responses and summary of actions necessary to close the report are detailed below.

Recommendation Number:

- 1. Resolved.** OJP and the SFPD concurred with our recommendation that the SFPD implement policies and procedures that address the patent rights provision required under 28 C.F.R. § 66.36(i)(8). The SFPD stated in its response that it will work with the City Attorney to address the patent rights provision in the City's contract template. OJP stated in its response that it will coordinate with the SFPD to obtain a copy of policies and procedures developed and implemented to ensure compliance with the patent rights provision required under 28 C.F.R. § 66.36(i)(8).

This recommendation can be closed when we receive evidence that the SFPD has addressed the patent rights provision in its contract template; and has implemented policies and procedures to ensure that contracts conferred under federal awards comply with the patent rights provisions required under 28 C.F.R. § 66.36(i)(8).

- 2. Resolved.** OJP and the SFPD concurred with our recommendation to remedy \$1,543 in unallowable overtime expenditures. OJP stated in its response that it will coordinate with the SFPD to remedy unallowable overtime expenditures identified in the audit report.

This recommendation can be closed when we receive evidence that the SFPD has remedied \$1,543 in unallowable overtime expenditures charged to Cooperative Agreement 2010-DN-BX-K015.

- 3. Resolved.** OJP and the SFPD concurred with our recommendation to remedy \$907 in unsupported overtime expenditures. OJP stated in its response that it will coordinate with the SFPD to remedy unsupported overtime expenditures identified in the audit report.

This recommendation can be closed when we receive evidence that the SFPD has remedied \$907 in unsupported overtime expenditures charged to Cooperative Agreement 2010-DN-BX-K015.

4. **Resolved.** OJP and the SFPD concurred with our recommendation that the SFPD reevaluate program performance metrics for the life of the award and submit corrected data. The SFPD stated in its response that it will submit corrected data after it has reevaluated program performance metrics. OJP's response also stated that it will coordinate with the SFPD to provide a copy of policies and procedures implemented to ensure that program performance metrics data are accurately reported to OJP.

This recommendation can be closed when we receive evidence that the SFPD has submitted to OJP corrected program performance metrics for Cooperative Agreement 2010-DN-BX-K015; and that policies and procedures have been implemented at the SFPD so that it will submit accurate performance metrics for award-funded programs to OJP.

5. **Resolved.** OJP and the SFPD concurred with our recommendation that the City submit the Equal Employment Opportunity Plan (EEO) certificate form to OJP's Office for Civil Rights in compliance with award requirements. In its response, the SFPD stated that on May 19, 2014, it submitted the EEO certificate form to OJP. OJP stated in its response that it will coordinate with the SFPD to provide a copy of the policies and procedures implemented to ensure that an EEO certificate form is submitted to OJP's Office for Civil Rights.

This recommendation can be closed when we receive evidence that the SFPD submitted the EEO certificate form to OJP, and has implemented policies and procedures so that EEO certificate forms are submitted for future awards, as required.

6. **Resolved.** OJP and the SFPD concurred with our recommendation that the SFPD develop policy to address how it calculates and reports award performance metrics to meet requirements stipulated in the award. The SFPD stated in its response that it will develop a policy to address the calculation and reporting of performance metrics to meet requirements stipulated in all awards. OJP stated in its response that it will coordinate with the SFPD to provide this policy when it has been developed and implemented.

This recommendation can be closed when we receive evidence that the SFPD developed and implemented policies and procedures so that award performance metrics are accurately calculated and reported to meet requirements stipulated in award documentation.