



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



Audit of the Office of Justice Programs Services for Victims of Human Trafficking Grant Awarded to Catholic Charities, Archdiocese of San Antonio, Inc., Texas

**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
SERVICES FOR VICTIMS OF HUMAN TRAFFICKING
GRANT AWARDED TO CATHOLIC CHARITIES,
ARCHDIOCESE OF SAN ANTONIO, INC., TEXAS**

EXECUTIVE SUMMARY

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of the cooperative agreement awarded by the Office for Victims of Crime (OVC), a component of the Office of Justice Programs (OJP), under the Services for Victims of Human Trafficking Grant Program to Catholic Charities, Archdiocese of San Antonio, Inc., (CCAOSA) San Antonio, Texas.¹ CCAOSA was awarded \$810,000 under Grant Number 2006-VT-BX-K013 to provide comprehensive services to trafficking victims, build effective community service networks to respond to victim's needs, and provide training to increase awareness.

The objective of this audit was to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions. To accomplish this objective, we assessed performance in the following areas of grant management: financial management, expenditures, budget management and control, drawdowns, federal financial reports, and program performance. The criteria we audited against are contained in the OJP Financial Guide and the grant award documents.

As of September 18, 2012, the grant close out date, CCAOSA had drawn down \$730,491 of the total grant funds awarded. We examined CCAOSA's operating policies and procedures, accounting records, and financial and progress reports, and found that CCAOSA did not comply with essential award conditions related to financial management, expenditures, drawdowns, federal financial reports and program performance. Specifically, CCAOSA: (1) did not follow procedures for identification and procurement of contractors and there were no procedures for monitoring contractors, (2) had unsupported expenditures and drawdowns of \$20,363, (3) submitted inaccurate financial reports, and (4) did not maintain supporting documentation for progress reports.

Our report contains four recommendations to OJP which are detailed in the Findings and Recommendations section of this report. Our audit objective, scope, and methodology are discussed in Appendix 1 and our Schedule of Dollar-Related Findings appears in Appendix 2. We discussed the results of our audit with CCAOSA officials and have included their comments in the report, as applicable. In addition, we requested a response to our draft audit report from CCAOSA and OJP, and their responses are included in this final report as appendices 3 and 4, respectively.

¹ Cooperative agreements are a type of grant for which the awarding agency is responsible for providing additional oversight and guidance throughout the project period. Otherwise, there is no substantive difference between cooperative agreements and grants.

**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
SERVICES FOR VICTIMS OF HUMAN TRAFFICKING
GRANT AWARDED TO CATHOLIC CHARITIES,
ARCHDIOCESE OF SAN ANTONIO, INC., TEXAS**

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INTRODUCTION

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of the cooperative agreement awarded by the Office for Victims of Crime (OVC), a component of the Office of Justice Programs (OJP), under the Services for Victims of Human Trafficking Grant Program to Catholic Charities, Archdiocese of San Antonio, Inc., (CCAOSA) San Antonio, Texas.¹ CCAOSA was awarded one grant with two supplements totaling \$810,000, as shown in Table 1.

**Table 1
Grants Awarded To CCAOSA**

AWARD NUMBER²	AWARD DATE	PROJECT START DATE	PROJECT END DATE	AWARD AMOUNT
2006-VT-BX-K013 (00)	9/12/06	8/1/06	7/31/09	450,000
2006-VT-BX-K013 (S1)	9/16/09	8/1/06	10/31/11	300,000
2006-VT-BX-K013 (S2)	9/17/10	8/1/06	3/31/12	60,000
Total:				810,000

Source: Award Documents and GAN obtained from GMS

Funding through the Services for Victims of Human Trafficking Grant Program supports timely, comprehensive services to pre-certified victims of severe forms of human trafficking and enhanced interagency collaboration and coordination of the provision of such services. The overall goals of the program are: (1) to continue to enhance law enforcement's ability to identify and rescue victims of human trafficking, (2) to provide law enforcement with the resources and training to identify and rescue victims of trafficking, and (3) to ensure that comprehensive services are available wherever trafficking victims are found.

According to CCAOSA's project narrative, the goals of Grant Number 2006-BX-VT-K013 were to provide comprehensive services to victims of human trafficking that enhances well-being and their quality of life; develop the South Texas Coalition Against Human Trafficking to be self-sustaining and able to provide services and support for victims of human trafficking through the pre-certification period; and provide community training to build awareness of human trafficking, support early victim identification, and develop competencies to facilitate victim rescue.

¹ Cooperative agreements are a type of grant for which the awarding agency is responsible for providing additional oversight and guidance throughout the project period. Otherwise, there is no substantive difference between cooperative agreements and grants.

² Cooperative Agreement 2006-VT-BX-K013 had two supplemental awards designated as (S1) and (S2). The original award is designated (00).

Audit Approach

The objective of this audit was to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions. To accomplish this objective, we assessed performance in the following areas of grant management: financial management, expenditures, budget management and control, drawdowns, federal financial reports, and program performance.

We tested compliance with what we consider to be the most important conditions of the grant. Unless otherwise stated, the criteria we audited against are contained in the OJP Financial Guide and the award documents. The results of our analysis are discussed in detail in the Findings and Recommendations section of the report. Appendix 1 contains additional information on this audit's objective, scope, and methodology. The Schedule of Dollar-Related Findings appears in Appendix 2.

FINDINGS AND RECOMMENDATIONS

As discussed in the following sections, we examined CCAOSA's operating policies and procedures, accounting records, and financial and progress reports. We found that CCAOSA did not comply with essential award conditions in the areas of financial management, expenditures, drawdowns, financial reporting, and performance. Specifically, CCAOSA: (1) did not follow procedures for identification and procurement of contractors and there were no procedures for monitoring contractors, (2) had unsupported expenditures and drawdowns of \$20,363, (3) submitted inaccurate financial reports, and (4) did not maintain supporting documentation for progress reports.

Grant Financial Management

According to the OJP Financial Guide, all grant recipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. We reviewed CCAOSA's Single Audit Report for Fiscal Years (FY) 2012 and 2013 to identify internal control weaknesses and significant non-compliance issues related to federal awards. We also interviewed management and key personnel, observed accounting activities with financial staff, examined policies and procedures, and inspected grant documents to determine whether CCAOSA adequately safeguards grant funds.

CCAOSA's Single Audit Report had no findings. However, based on our review of CCAOSA's financial management policies, we found the procedures for identification and procurement of contractors were not followed and there were no written procedures for monitoring contractors. Additionally, for the contractors we evaluated, we found that CCAOSA did not maintain adequate documentation to support some of its contracted services. We recommend OJP coordinate with CCAOSA to ensure adequate financial management policies and procedures have been developed and implemented for contract management.

We also found, as discussed later in this report, that for expenditures and progress reports, the supporting documentation was either inadequate or not maintained.

Grant Expenditures

For Grant Number 2006-VT-BX-K013, CCAOSA's approved budget included personnel, fringe benefits, travel, supplies, consultants, and other. CCAOSA was required to expend \$270,000 in local funds, which represents a 25 percent local match. To determine whether costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions. Our judgmental sample consisted of 144 transactions totaling \$359,718, including 134 direct cost transactions totaling \$216,254 and 10 matching transactions totaling \$143,464. The following sections describe the results of that testing. We tested matching requirements and contractor expenditures separately and found no reportable issues.

Direct Costs

Initially, we selected 67 direct cost transactions to evaluate award expenditures. However, after our initial review, we doubled the transactions tested for a total of 134 to include additional transactions associated with conferences and continuing education accounting categories.

Of the 134 transactions tested, we found that 49 transactions totaling \$12,010 were not adequately supported. Of the 49 transactions that were unsupported, 7 transactions totaling \$1,965 were for gift cards that had receipts for the purchase of the card, but no supporting documentation for what was purchased with the card. We determined that all gift cards purchased by CCAOSA had the same deficiency; as a result, we questioned all 74 gift card transactions totaling \$9,565 as unsupported.

For the remaining 127 transactions, we found that 42 expenditures totaling \$10,045 were unsupported; as a result, we questioned the \$10,045 as unsupported. We recommend OJP coordinate with CCAOSA to remedy the \$19,610 in unsupported questioned costs related to gift cards and other direct cost transactions.

Matching Costs

CCAOSA was required to expend \$270,000 in local funds, which represents a 25 percent local match. Since CCAOSA only drew down \$730,491 in federal funds, the matching requirement decreased to \$243,728. Actual matching expenditures by CCAOSA were \$244,422, which exceeded the 25 percent requirement.

We judgmentally selected 10 matching transactions to verify that matching costs were supported, reasonable, and in accordance with the approved budget. Based on our analysis, we did not note any deficiencies related to CCAOSA's matching requirements for the grant.

Budget Management and Control

According to the OJP Financial Guide and 28 CFR § 70, the recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, the grant recipient must initiate a GAN for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount.

We compared grant expenditures to the approved budgets to determine whether CCAOSA transferred funds among budget categories in excess of 10 percent. We determined that the cumulative difference between category expenditures and approved budget category totals was not greater than 10 percent.

Drawdowns

According to the OJP Financial Guide, the grant recipient should time drawdown requests to ensure that federal cash on hand is the minimum needed for disbursements to be made immediately or within 10 days. CCAOSA's policy is to make drawdowns on a reimbursement basis after the quarterly Federal Financial Report (FFR) has been submitted to ensure that the finance department has already paid for the cost of goods or services incurred using federal funds. As of September 18, 2012, the award was officially closed out with total drawdowns of \$730,491. To assess whether CCAOSA managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records.

We found that total expenditures per the accounting records were \$729,738, which is \$753 less than the amount drawn down. CCAOSA was unable to account for this difference. As a result, we are questioning \$753 in excess drawdowns as unsupported. We recommend that OJP coordinate with CCAOSA to remedy \$753 in excess drawdowns.

Federal Financial Reports

According to the OJP Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report. To determine whether the FFRs submitted by CCAOSA were accurate, we compared the four most recent reports to CCAOSA's accounting records.

We found that the quarterly and cumulative expenditures reported on the FFRs did not match CCAOSA's accounting records for the four quarters we reviewed. Specifically, we found variances in each quarter ranging from \$15,192 to (\$12,205), and cumulatively at the end of each quarter we found variances ranging from \$6,766 to (\$53,823). We recommend that OJP coordinate with CCAOSA to ensure that FFRs are accurate.

Program Performance and Accomplishments

We reviewed the Categorical Assistance Progress Reports (progress reports), which were completed semi-annually, to determine if the required reports are accurate. We also reviewed grant documentation and interviewed CCAOSA officials to determine whether program goals and objectives were implemented. Finally, we reviewed CCAOSA's compliance with the special conditions identified in the award documentation.

Categorical Assistance Progress Reports

According to the OJP Financial Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation. In

order to verify the information in progress reports, we planned to select a sample of performance measures from the two most recent progress reports submitted. However, we found that CCAOSA did not maintain any support documentation for any of its progress reports. Therefore, we were unable to verify program performance and accomplishments. We recommend that OJP coordinate with CCAOSA to ensure adequate procedures are in place to accurately document program performance and accomplishments.

Program Goals and Objectives

The three major goals and the objectives of the CCAOSA's Anti-Trafficking Program (ATP) were:

1. To provide comprehensive services to victims of human trafficking that enhances well-being and their quality of life.
2. To develop the South Texas Coalition Against Human Trafficking to be self-sustaining and able to provide services and support for victims of human trafficking through the pre-certification period by the end of the grant period.
3. Provide community training to build awareness of human trafficking, support early victim identification, and develop competencies to facilitate victim rescue.

Based on the goals and objectives of the grant as compared to the accomplishments as stated in the last two progress reports, CCAOSA met its goals. However, CCAOSA's did not provide any supporting documentation for its Progress Reports; therefore, the OIG is unable to verify the accuracy of Progress Reports or evaluate CCAOSA's performance to goals.

Compliance with Specials Conditions

Special conditions are the contractual terms and conditions that are included with the award. We evaluated the special conditions for the grant and selected a judgmental sample of the requirements that are significant to performance under the grant and are not addressed in another section of this report. We evaluated seven special conditions associated with the grant and the two supplements. The special conditions tested related to obligation of funds, budget approval, CCAOSA obtaining OJP approval through a Grant Adjustment Notice for revised project strategy and budget, a five percent set aside for training, and a five percent set aside for program evaluation. Based on our sample, we did not identify any instances of CCAOSA violating the specials conditions.

Conclusion

The objective of this audit was to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws,

regulations, guidelines, and terms and conditions. We examined CCAOSA's accounting records, budget documents, financial and progress reports, and financial management procedures. We found that CCAOSA had inadequate policies for monitoring contractors; unsupported expenditures; drawdowns that exceeded expenditures; inaccurate financial reports; and unsupported program reports. We made four recommendations to remedy questioned costs and improve CCAOSA's management of awards.

Recommendations

We recommend that OJP:

1. Coordinate with CCAOSA to ensure adequate financial management policies and procedures are developed and implemented for contract management.
2. Remedy \$20,363 in unsupported questioned costs related to the following issues:
 - a. Remedy \$9,565 in unsupported gift cards.
 - b. Remedy \$10,045 in unsupported transactions.
 - c. Remedy \$753 in unsupported excess drawdowns.
3. Coordinate with CCAOSA to ensure that FFRs are accurate.
4. Coordinate with CCAOSA to ensure adequate procedures are in place to accurately document program performance and accomplishments.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of this audit was to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions. To accomplish this objective, we assessed performance in the following areas of grant management: financial management, program performance, expenditures, budget management and control, drawdowns, and federal financial reports.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This was an audit of the Office of Justice Programs, Office for Victims of Crime cooperative agreement awarded to the CCAOSA under the Services for Victims of Human Trafficking Grant Program, Award Number 2006-VT-BX-K013. Our audit concentrated on, but was not limited to September 12, 2006, the award date for the grant, through September 26, 2014, the last day of our fieldwork. The award was closed September 18, 2012, with a total of \$730,491 drawn down out of the \$810,000 awarded.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of CCAOSA's activities related to the audited grant. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, matching, contractors, progress reports, and financial reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The criteria we audit against are contained in the OJP Financial Guide and the award documents. In addition, we evaluated CCAOSA's (1) grant financial management, including grant-related procedures in place for procurement, contractor monitoring, financial reports, and progress reports; (2) budget management and controls; (3) drawdowns; and (4) program performance.

During our audit, we obtained information from OJP's Grant Management System (GMS) as well as CCAOSA's accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems was verified with documentation from other sources.

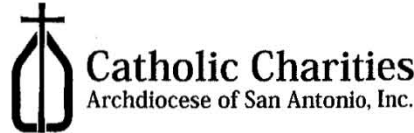
APPENDIX 2

SCHEDULE OF DOLLAR-RELATED FINDINGS

<u>QUESTIONED COSTS</u> ³	AMOUNT	PAGE
<u>Unallowable Costs</u>		
None	\$ 0	-
<u>Unsupported Costs</u>		
Transaction tests	\$ 10,045	3-4
Gift Cards	9,565	4
Excess Draw Downs	753	5
Total Unsupported Costs	\$ 20,363	-
<u>GROSS QUESTIONED COSTS</u>	\$ 20,363	-
NET QUESTIONED COSTS	\$ 20,363	-

³ **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; 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.

CCAOSA'S RESPONSE TO THE DRAFT REPORT



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Visit our website at:
www.ccaosa.org

Follow us on:
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Twitter: @CathCharitiesSA

OUR PROGRAMS:

Adolescent Pregnancy & Parenting Program
After School & Summer Youth Program
Building Strong Families
Brazos Extendidos Rural Counseling Program
Catholic Counseling & Consultation Center
Caritas Legal/Immigration Services
Clothes Closet
Community Voice Mail SA
Emergency Financial Assistance
Food Pantry
Foster Grandparent Program
Great Start Plus
Guadalupe Home
Guardianship Services
Interpreter & Translation Services
Mental Health Task Force of Catholic Charities
Military Family Relief Project
Money Management Program
Parent Talk
Parish Support Line
Precious Minds, New Connections
Project Cool
Refugee Services
Retired & Senior Volunteer Program (RSVP)
San Antonio Birth Doula
Volunteer Income Tax Assistance Program (VITA)
Wellness & Community Resource Fairs
Wills & Advanced Planning Services

CATHOLIC CHARITIES ARCHDIOCESE, OF SAN ANTONIO, INC. RESPONSE TO RECOMMENDATIONS:

1. Coordinate with CCAOSA to ensure adequate financial management policies and procedures are developed and implemented for contract management. A Fiscal Management Procedures Manual for Federal Grant Awards was in place when the grant was awarded. The current administration is adhering to the procedures in the manual.
2. Remedy \$20,363 in unsupported questioned costs related to the following issues:
 - a. Remedy \$9,565 in unsupported gift cards. Gift cards are no longer issued to clients unless it is an authorized allowable cost per the grant budget.
 - b. Remedy \$10,045 in unsupported transactions. The Authorization for Payment procedure was in place as part of the Fiscal Management Procedures Manual when this grant was awarded. The current administration adheres to the procedures in the manual and ensures that adequate supporting documentation is included with the authorization for payment.
 - c. Remedy \$753 in unsupported excess drawdowns. The current administration ensures the accuracy of the drawdowns by verifying that the expenditures on the grant budget worksheets agree with the grant expenditures on the general ledger. The general ledger is required supporting documentation for drawdowns.
3. Coordinate with CCAOSA to ensure that FFR's are accurate. The current administration ensures the accuracy of the FFR's by verifying that the expenditures on the grant budget worksheets agree with the grant expenditures on the general ledger. The general ledger is required supporting documentation for FFR's.
4. Coordinate with CCAOSA to ensure adequate procedures are in place to accurately document performance and accomplishments. The current administration ensures that adequate supporting documentation is required will all progress reports. The progress reports are verified for accuracy and approved prior to being submitted.

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OJP'S RESPONSE TO THE DRAFT REPORT



U.S. Department of Justice


Office of Justice Programs

Office of Audit, Assessment, and Management

MAY 15 2015

Washington, D.C. 20531

MEMORANDUM TO: David M. Sheeren
Regional Audit Manager
Denver Regional Audit Office
Office of the Inspector General

FROM: Ralph E. Martin 
Director

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs, Services for Victims of Human Trafficking Grant Awarded to Catholic Charities, Archdiocese of San Antonio, Inc., Texas*

This memorandum is in reference to your correspondence, dated April 16, 2015, transmitting the above-referenced draft audit report for Catholic Charities, Archdiocese of San Antonio, Inc., Texas (CCAOSA). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains four recommendations and \$20,363 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 coordinate with CCAOSA to ensure adequate financial management policies and procedures are developed and implemented for contract management.**

OJP agrees with the recommendation. We will coordinate with CCAOSA to obtain a copy of written financial management policies and procedures, developed and implemented, to strengthen contract management.

- 2. We recommend that OJP remedy \$20,363 in unsupported questioned costs related to the following issues: a) \$9,565 in unsupported gift cards; b) \$10,045 in unsupported transactions; and c) \$753 in unsupported excess drawdowns.**

OJP agrees with the recommendation. We will coordinate with CCAOSA to remedy the \$20,363 in questioned costs charged to award number 2006-VT-BX-K013.

3. **We recommend that OJP coordinate with CCAOSA to ensure that FFRs are accurate.**

OJP agrees with the recommendation. We will coordinate with CCAOSA to obtain a copy of written policies and procedures, developed and implemented, to ensure that future Federal Financial Reports (FFRs) are accurate.

4. **Coordinate with CCAOSA to ensure adequate procedures are in place to accurately document program performance and accomplishments.**

OJP agrees with the recommendation. We will coordinate with CCAOSA to obtain a copy of written policies and procedures, developed and implemented, to ensure that program performance and accomplishments are accurately documented.

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

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**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 of this audit report to Catholic Charities, Archdiocese of San Antonio, Inc. (CCAOSA) and Office of Justice Programs (OJP). CCAOSA's response appears in Appendix 3 and OJP's response appears in Appendix 4. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations:

- 1. Coordinate with CCAOSA to ensure adequate financial management policies and procedures are developed and implemented for contract management.**

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with CCAOSA to obtain a copy of written financial management policies and procedures, developed and implemented, to strengthen contract management.

CCAOSA neither agreed nor disagreed with our recommendation and stated in its response that a Fiscal Management Procedures Manual for Federal Grant Awards was in place when the grant was awarded. The current administration is adhering to the procedures in the manual. However, CCAOSA did not provide documentation supporting these claims.

This recommendation can be closed when we receive documentation supporting that CCAOSA developed or modified policies and procedures for adequate management of contracts and that controls are in place to ensure compliance.

- 2. Remedy \$20,363 in unsupported questioned costs related to the following issues:**
 - a. Remedy \$9,565 in unsupported gift cards.**
 - b. Remedy \$10,045 in unsupported transactions.**
 - c. Remedy \$753 in unsupported excess drawdowns.**

Resolved. OJP concurred with our recommendations. OJP stated in its response that it will coordinate with CCAOSA to remedy the \$20,363 in unsupported costs charged to award number 2006-VT-BX-K013.

CCAOSA neither agreed nor disagreed with our recommendations and did not address the unsupported questioned costs but had the following comments related to the specific recommendations.

For recommendation subpart a, CCAOSA stated in its response that gift cards are no longer issued to clients unless it is an authorized allowable cost per the grant budget. However, CCAOSA did not provide any written documentation detailing these procedures.

For recommendation subpart b, CCAOSA stated in its response that the Authorization for Payment procedure was in place as part of the Fiscal Management Procedures Manual when this grant was awarded. The current administration adheres to the procedures in the manual and ensures that adequate supporting documentation is included with the authorization for payment. However, CCAOSA did not provide any documentation to support this claim.

For recommendation subpart c, CCAOSA stated in its response that the current administration ensures the accuracy of the drawdowns by verifying that the expenditures on the grant budget worksheets agree with the grant expenditures on the general ledger. The general ledger is required supporting documentation for drawdowns. However, CCAOSA did not provide any supporting documentation detailing these procedures.

This recommendation can be closed when we receive evidence that OJP has remedied the \$20,363 in unsupported questioned costs.

3. Coordinate with CCAOSA to ensure that FFRs are accurate.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with CCAOSA to obtain a copy of written policies and procedures, developed and implemented, to ensure that future Federal Financial Reports (FFRs) are accurate.

CCAOSA neither agreed nor disagreed with our recommendation and stated in its response that the current administration ensures the accuracy of the FFRs by verifying that the expenditures on the grant budget worksheets agree with the grant expenditures on the general ledger. The general ledger is required supporting documentation for all FFRs. However, CCAOSA did not provide supporting documentation for these policies and procedures.

This recommendation can be closed when we receive documentation that CCAOSA updated its written policies and procedures to ensure FFRs are accurate.

4. Coordinate with CCAOSA to ensure adequate procedures are in place to accurately document program performance and accomplishments.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with CCAOSA to obtain a copy of written policies and procedures, developed and implemented, to ensure that program performance and accomplishments are accurately documented.

CCAOSA neither agreed nor disagreed with our recommendation and stated in its response that the current administration ensures that adequate supporting documentation is required with all progress reports. The progress reports are verified for accuracy and approved prior to being submitted. However, CCAOSA did not provide any supporting documents for these policies and procedures.

This recommendation can be closed when we receive documentation supporting that CCAOSA developed policies and procedures to ensure the accuracy of the progress reports.

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