

**OFFICE ON VIOLENCE AGAINST WOMEN
GRANTS AWARDED TO
OKLAHOMA NATIVE AMERICAN
DOMESTIC VIOLENCE COALITION
DEL CITY, OKLAHOMA**

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

Audit Report GR-80-08-003
March 2008

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**OFFICE ON VIOLENCE AGAINST WOMEN GRANTS
AWARDED TO OKLAHOMA NATIVE AMERICAN
DOMESTIC VIOLENCE COALITION
DEL CITY, OKLAHOMA**

EXECUTIVE SUMMARY

The Office of the Inspector General (OIG), Audit Division, has completed an audit of grants awarded by the Office on Violence Against Women (OVW) to the Oklahoma Native American Domestic Violence Coalition (ONADVC). The audit focused on two grants awarded to ONADVC: (1) Legal Assistance for Victims Program (LAV) Grant Number 2005-WL-AX-0073 in the amount of \$611,871; and, (2) Grants to Support Tribal Domestic Violence and Sexual Assault Coalitions Grant Program (Coalition) Grant Number 2005-IW-AX-0010 in the amount of \$300,000. The purpose of the LAV grant program is to provide legal services to victims through direct representation and advocacy to enhance the safety and strengthen the economic autonomy of victims of domestic violence. The purpose of the Coalition grant program is to support the development and operation of nonprofit, nongovernmental tribal domestic violence and sexual assault coalitions in Indian country. This audit was performed to follow up on an OIG Internal Control Survey, which found that the ONADVC did not have adequate internal controls in place to manage DOJ grant funds.¹

Since 1995, OVW has strived to provide federal leadership in developing the nation's capacity to reduce violence against women. The OVW administers financial and technical assistance to communities across the country that are developing programs, policies, and practices aimed at ending domestic violence, dating violence, sexual assault, and stalking. The OVW's mission goals are to: (1) provide federal leadership to reduce violence against women and (2) administer justice for and strengthen services to all victims of domestic violence, dating violence, sexual assault, and stalking.

The ONADVC was incorporated as a nonprofit in 2000 and is located south of the Oklahoma City, Oklahoma, metropolitan area in Del City, Oklahoma. The ONADVC is comprised of shelters, tribal advocates, victim

¹ U.S. Department of Justice Office of the Inspector General, *Survey of Internal Control Procedures Oklahoma Native American Domestic Violence Coalition Survey*, Report Number SR-80-07-002.

services programs, tribes, individuals, and various organizations from regions throughout the state's 77 counties. The ONADVC serves 39 tribes in Oklahoma, tribal and non-tribal victim services programs throughout the state, the Oklahoma State Coalition Against Domestic Violence and Sexual Assault, and state agencies.

The purpose of this audit was to determine whether reimbursements claimed for costs under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant and to determine program performance and accomplishments. The objective of our audit was to review performance in the following areas: (1) internal control environment, (2) drawdowns, (3) grant expenditures, including personnel and indirect costs, (4) budget management and control, (5) matching, (6) property management, (7) program income, (8) Financial Status and Progress Reports, (9) grant requirements, (10) program performance and accomplishments, and (11) monitoring of subgrantees and contractors. We determined that indirect costs and subgrantees were not applicable to this grant. In addition to the grants mentioned above, this audit included reviews of other grants awarded to the ONADVC because we noted numerous exceptions involving various grants. Table 1 below displays the grants awarded to the ONADVC.

TABLE 1. GRANTS TO THE OKLAHOMA NATIVE AMERICAN DOMESTIC VIOLENCE COALITION

GRANT AWARD	AWARD START DATE	AWARD END DATE	AWARD AMOUNT	GRANT PROGRAM
2001-IW-BX-0006	10/01/2001	12/31/2003	\$275,000	Tribal Domestic Violence and Sexual Assault Coalitions
2004-WR-BX-0040	01/01/2004	07/31/2005	\$150,000	Rural Domestic Violence and Child Victimization
2003-WR-BX-0036	10/01/2003	09/30/2005	\$150,056	Rural Domestic Violence and Child Victimization
2003-WL-BX-0015	09/01/2003	01/30/2007	\$550,035	Legal Assistance for Victims
2005-IW-AX-0010	07/01/2005	11/30/2007	\$300,000	Tribal Domestic Violence and Sexual Assault Coalitions
2005-WL-AX-0073	10/01/2005	11/30/2007	\$611,871	Legal Assistance for Victims
Total:			\$2,036,962	

Source: Office of Justice Programs

We tested compliance with what we consider to be the most important conditions of the grant. We also performed sample testing of grant expenditures. In addition, we reviewed the financial management system,

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drawdowns, budget management and control, accountable property, and the Progress and Financial Status Reports (FSR). We also evaluated the grantee's monitoring of contractors and reviewed payments to employees, matching requirements, program income, and grant closeout. Unless otherwise stated in our report, the criteria we used for this audit are contained in the Office of Justice Programs (OJP) Financial Guide and the award documents. As a result of our review, we identified \$771,395.90 in questioned costs and \$148,122.50 in funds to be put to better use.² Our findings include the following:

- Drawdowns did not match expenditures recorded on the general ledger.
- Some FSRs were late, and all were inaccurate because they were not based on actual expenditures.
- A laptop computer purchased with grant funds could not be located.
- The ONADVC paid employees unallowable bonuses and may have supplemented their salaries with retirement benefits paid in lump sums.
- The ONADVC violated a special condition of the grant requiring that payments in excess of \$450 per day be authorized by the OVW Director.
- The ONADVC inappropriately relied on contractors to manage the LAV grant program and did not adequately monitor contractors.
- The ONADVC hired unapproved contractors.
- The ONADVC used grant funds, matching funds, and program income for unallowable expenditures, including hotel room service, expensive dinners, and spa treatments at casino resorts.
- The ONADVC expended grant funds for an apparent falsified invoice.

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

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- The ONADVC based drawdowns on an estimate of anticipated expenditures in violation of the OJP Financial Guide.
 - The ONADVC did not adhere to the approved grant budget.
 - The ONADVC did not account for matching costs in accordance with the OJP Financial Guide.
 - The ONADVC did not retain adequate documentation for expenditures as required by the OJP Financial Guide.

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

We discussed the results of our audit with ONADVC and have included their comments in the report as applicable. In addition, we requested a response to our draft audit report from OVW and their response is appended to this report. We did not request a response to our draft report from ONADVC at the time the draft was issued.

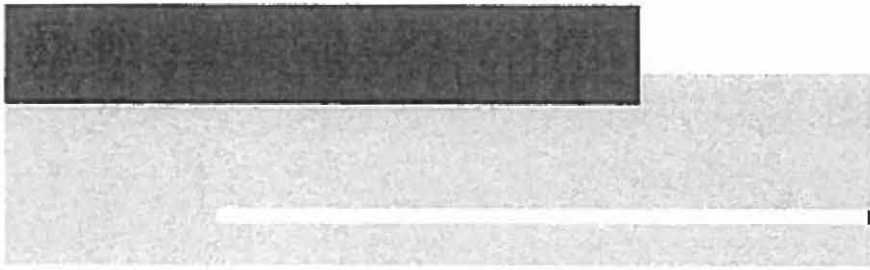
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**LIMITED SCOPE AUDIT OF
THE OFFICE OF JUSTICE PROGRAMS
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY
PREVENTION GRANT
AWARDED TO MARIAN MIDDLE SCHOOL
ST. LOUIS, MISSOURI**

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

Audit Report SR-50-10-007
September 2010

**LIMITED SCOPE AUDIT OF
THE OFFICE OF JUSTICE PROGRAMS
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION
GRANT AWARDED TO MARIAN MIDDLE SCHOOL
ST. LOUIS, MISSOURI**

EXECUTIVE SUMMARY

The Office of the Inspector General, Audit Division, has completed a limited scope audit of fiscal year (FY) 2009 Earmarks Programs Grant 2009-JL-FX-0227 in the amount of \$175,000 awarded by the Office of Justice Programs (OJP), Office of Juvenile Justice and Delinquency Prevention, to Marian Middle School, located in St. Louis, Missouri. The purpose of the grant is to support after-school enrichment and graduate support programs at Marian Middle School.

Marian Middle School is located in St. Louis, Missouri. The school was founded by a group of Catholic religious sisters and is an alternative school for economically disadvantaged girls in grades 5 through 8 in the St. Louis area. The school operates with a leadership team that includes an executive director, principal, board of directors, and members board. Marian Middle School has approximately 75 students.

The purpose of this audit was to determine if there were significant risks associated with the auditee's management and administration of the grant. We reviewed the following areas: (1) control environment; (2) risk assessment; (3) control activities, including budget compliance, transactions, drawdowns, and bank reconciliations; (4) information and communication; and (5) monitoring, including financial reports, progress reports, other reviews, and subrecipients. At the time of our audit, the auditee's grant expenditures totaled \$37,954, and we reviewed 100 percent of these transactions.

Based on our limited assessment, we did not identify significant risks that would represent impediments to Marian Middle School's management and administration of DOJ grant funds. However, we identified weaknesses in specific areas of Marian Middle School's internal controls. Specifically, we found that the grantee did not have formalized grant management procedures or whistleblower policies. We also found:

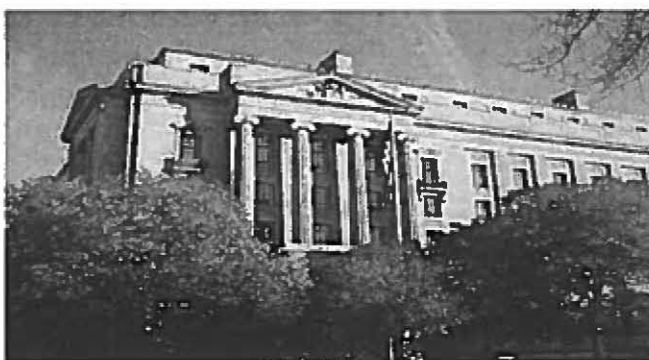
- Expenditures totaling \$682 were charged to the grant but did not fall into the categories specified in the budget narrative or budget worksheet submitted to OJP;

- Grant drawdowns were not based on grant expenditures;
- Bank statement reconciliations were not verified for accuracy or initialed and dated to evidence their completion and review;
- The grantee lacked procedures for the management of outstanding checks – we noted 59 outstanding checks;
- The grantee did not accurately report expenditures on its Financial Status Reports and was 4 days late in submitting one report to OJP; and
- The single progress report required at the time of our audit was submitted 24 days late to OJP and did not accurately address grant progress.

Our report contains five recommendations to address the identified weaknesses, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology are discussed in Appendix I.

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**OFFICE OF JUSTICE PROGRAMS
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY
PREVENTION GRANT AWARDED TO THE
SOUTHEASTERN TIDEWATER OPPORTUNITY PROJECT
NORFOLK, VIRGINIA**

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

Audit Report SR-30-11-001
November 2010

**OFFICE OF JUSTICE PROGRAMS
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY
PREVENTION GRANT AWARDED TO THE
SOUTHEASTERN TIDEWATER OPPORTUNITY PROJECT
NORFOLK, VIRGINIA**

EXECUTIVE SUMMARY

The Department of Justice Office of the Inspector General has completed a limited-scope audit of grant number 2008-JL-FX-0535 in the amount of \$277,248 awarded by the Office of Justice Programs (OJP), Office of Juvenile Justice and Delinquency Prevention to the Southeastern Tidewater Opportunity Project (STOP Organization) in Norfolk, Virginia. The purpose of the grant was to help at-risk youth in the Tidewater area of Virginia finish school and find employment.

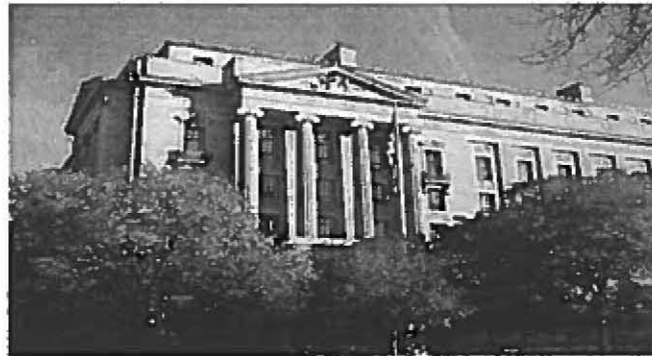
The purpose of the audit was to determine if there were significant risks associated with the STOP Organization's management and administration of the grant. We reviewed the following areas: (1) control environment; (2) risk assessment; (3) control activities, including budget compliance, transactions, draw downs, and bank reconciliations; (4) information and communication; and (5) monitoring, including financial reports, progress reports, other reviews, and subrecipients. At the time of our audit, the STOP Organization's grant expenditures totaled \$277,051, and we reviewed transactions that constituted 57 percent of the amount spent on the grant.

This limited-scope review has not identified significant risks that we believe serve as impediments to the STOP Organization's management or control of DOJ grant funds. However, we noted certain weaknesses in discrete internal controls used by the STOP Organization to account for and use DOJ funds. These weaknesses include: (1) a lack of written subrecipient monitoring procedures we believe necessary to ensure consistent and effective oversight of subrecipient use of grant funds; (2) grant drawdown amounts were not always requested based on the amount of grant-related expenditures; and (3) a lack of a written fraud prevention policy necessary to ensure that employees know how to identify and report risks regarding the use of DOJ award funds.

Our report contains 3 recommendations to address the identified weaknesses, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology are discussed in Appendix I.

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**LIMITED SCOPE AUDIT OF
THE OFFICE OF JUSTICE PROGRAMS
BUREAU OF JUSTICE ASSISTANCE GRANT
AWARDED TO STORY COUNTY, IOWA**

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

Audit Report SR-50-11-001
March 2011

**LIMITED SCOPE AUDIT OF
THE OFFICE OF JUSTICE PROGRAMS
BUREAU OF JUSTICE ASSISTANCE GRANT
AWARDED TO STORY COUNTY, IOWA**

EXECUTIVE SUMMARY

The Office of the Inspector General, Audit Division, has completed a limited scope audit of the FY 2006 Justice and Mental Health Collaboration Program grant awarded by the Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA), to Story County, Iowa in the amount of \$249,950. The purpose of the program was to increase public safety through cross-system collaboration for individuals with mental illness who come in contact with the criminal or juvenile justice systems.

Story County is located in central Iowa and consists of 16 townships, 15 incorporated cities, and 4 unincorporated towns. The county population from the last census was 79,981. The Story County Mental Health Jail Diversion Program is co-managed by the Story County Community Services and Community Life departments. Story County Community Life is a community-based service agency that provides residential, vocational, and rehabilitative services to assist persons with disabilities in becoming active members of society. Community Life houses the Jail Diversion program. The mission of the Story County Community Services department is to assist Story County citizens with accessing resources and services in an effort to improve their quality of life. The Community Services department provides emergency assistance to citizens for items such as rent, utilities, and furniture.

The purpose of this audit was to determine if there were significant risks associated with the grantee's management and administration of the grant identified above. We reviewed the following areas: (1) control environment; (2) risk assessment; (3) control activities, including budget compliance, transactions, drawdowns, and bank reconciliations; (4) information and communication; and (5) monitoring, including financial reports, progress reports, and other reviews. The grantee did not have any subrecipients so we did not perform any testing in this area. At the time of our audit, the grantee had drawn down \$249,915 in grant funds, and we reviewed a sample of grant-related transactions totaling \$69,832.

Based on our limited assessment, we did not identify significant risks that would represent impediments to Story County's management and

administration of DOJ grant funds. However, we identified weaknesses in specific areas of Story County's internal controls. Specifically we found:

- Expenditures totaling \$1,721 were either unsupported or improperly charged to the grant.
- Grant drawdowns were not based on grant expenditures. As a result, we question \$8,544 in excess drawdowns because the amount was not supported by the accounting records as of August 17, 2010.
- The grantee did not accurately report expenditures on its Financial Status Reports.

Our report contains four recommendations to address the identified weaknesses, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology are discussed in Appendix I.

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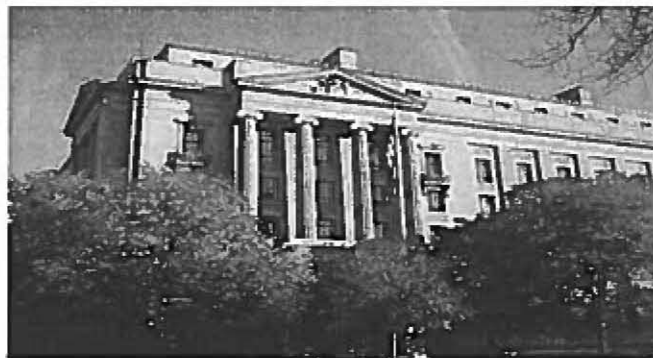
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**LIMITED SCOPE AUDIT OF
OFFICE OF JUSTICE PROGRAMS
VICTIMS OF CRIME ACT GRANTS
TO THE SOUTH CAROLINA DEPARTMENT OF
PUBLIC SAFETY
SUB-AWARDED TO SAFE PASSAGE, INC.
ROCK HILL, SOUTH CAROLINA**

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

Audit Report SR-40-11-001
August 2011

**LIMITED SCOPE AUDIT OF
OFFICE OF JUSTICE PROGRAMS
VICTIMS OF CRIME ACT GRANTS
TO THE SOUTH CAROLINA DEPARTMENT OF
PUBLIC SAFETY
SUB-AWARDED TO SAFE PASSAGE, INC.
ROCK HILL, SOUTH CAROLINA**

EXECUTIVE SUMMARY

The Office of the Inspector General, Audit Division, has completed a limited scope audit of fiscal years (FY) 2008 and 2009 subawards to Safe Passage, Inc. (Safe Passage) in the amount of \$338,284 from grants 2008-VA-GX-0011 and 2009-VA-GX-0076 awarded by the Office of Justice Programs (OJP) under the Victims of Crime Act (VOCA) to the South Carolina Department of Public Safety (SCDPS). The South Carolina Department of Public Safety subawards OJP grant funds to Safe Passage in support of its efforts in providing assistance and services to victims of violent crimes.

Safe Passage is a non-profit organization located in Rock Hill, South Carolina, that provides services to domestic violence victims. A group of local volunteers started the organization after seeing a need for their homes to be opened to domestic violence victims in their community. Safe Passage provides services to the counties of York, Chester, Lancaster, and Union, South Carolina.

The purpose of this audit was to determine if there were significant risks associated with the auditee's management and administration of the subawards. We reviewed the following areas: (1) control environment; (2) risk assessment; (3) control activities, including budget compliance, transactions, drawdowns, and bank reconciliations; (4) information and communications; and (5) monitoring, including financial reports, progress reports, and a single audit report. At the time of our audit, the subaward expenditures from July 2008 through May 2010 totaled \$313,916. We reviewed 100 percent of the drawdowns and a sample of transactions.

We identified weaknesses in specific areas of Safe Passage's internal controls. We did not evaluate and reached no conclusions regarding Safe Passage's management of non-Department of Justice funds.

We found:

- the approval and review of grant expenditure payments were not adequately segregated;
- one of two bank statement reconciliations was not initialed and dated as evidence of its completion and review;
- policies and procedures did not define the duties and responsibilities for accounting processes and the use and accountability of program vehicles; and
- supporting documents were not available to verify the statistics presented in two progress reports reviewed.

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**LIMITED SCOPE AUDIT OF
THE OFFICE OF JUSTICE PROGRAMS
BUREAU OF JUSTICE ASSISTANCE GRANT
AWARDED TO SAFE & SOUND, INCORPORATED
MILWAUKEE, WISCONSIN**

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

Audit Report SR-50-11-003
August 2011

**LIMITED SCOPE AUDIT OF
THE OFFICE OF JUSTICE PROGRAMS
BUREAU OF JUSTICE ASSISTANCE
GRANT AWARDED TO SAFE & SOUND, INCORPORATED
MILWAUKEE, WISCONSIN**

EXECUTIVE SUMMARY

The Office of the Inspector General, Audit Division, has completed a limited scope audit of an Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA), congressionally recommended grant awarded to Safe & Sound, Incorporated (Safe & Sound). Safe & Sound was awarded \$600,000 under grant number 2009-D1-BX-0113. The purpose of the grant is to fund the Community Prosecution and Crime Reduction to Secure Milwaukee's Neighborhoods Project that involves a collaborative effort between Safe & Sound and the Milwaukee District Attorney's Office to address crime problems afflicting the community, with the overall goal of stabilizing neighborhoods and improving the quality of life for residents. Additionally, the grant supports after-school enrichment programs at safe places that engage youth in youth-led crime reduction strategies, as well as drug, alcohol, and gang prevention projects.

Safe & Sound is located in Milwaukee, Wisconsin. It is a nonprofit organization with a mission of reducing violent crime in communities and among youth by blending law enforcement, neighborhood organizing, and youth development.

The purpose of this audit was to determine if there were significant risks associated with the auditee's management and administration of the grant. We reviewed the following areas: (1) control environment; (2) risk assessment; (3) control activities, including budget compliance, transactions, drawdowns, and bank reconciliations; (4) information and communication; and (5) monitoring, including financial reports, progress reports, other reviews, and subrecipients. At the time of our audit, the auditee's grant expenditures totaled \$281,682, and we reviewed transactions amounting to \$79,909.

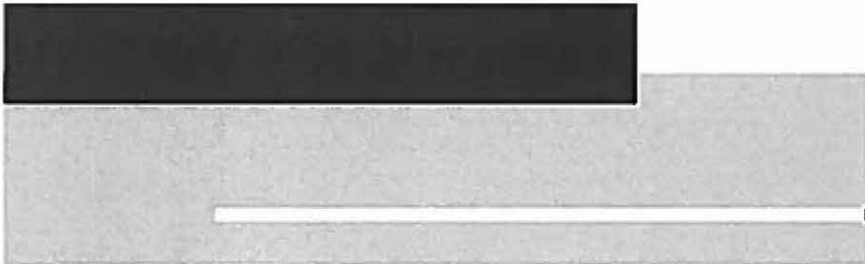
Based on our limited assessment, we did not identify significant risks that would represent impediments to Safe & Sound's management and administration of DOJ grant funds. However, we identified weaknesses in specific areas of Safe & Sound's internal controls. Specifically, we found:

- The grantee did not adequately track its grant expenditures by approved budget categories;
- Questioned costs totaling \$41,771 because expenditures were charged to the grant but did not fall into the approved categories specified in the budget narrative or budget worksheet submitted to OJP;
- The grantee did not accurately report expenditures on its Federal Financial Reports; and
- The grantee did not have a formalized policy for monitoring its subrecipients.

Our report contains four recommendations to address the identified weaknesses, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology are discussed in Appendix I.

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**LIMITED SCOPE AUDIT OF
THE OFFICE ON VIOLENCE AGAINST WOMEN
TRANSITIONAL HOUSING GRANT AWARDED TO THE
COALITION AGAINST DOMESTIC ABUSE, INCORPORATED
KNOX, INDIANA**

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

Audit Report SR-50-11-004
August 2011

**LIMITED SCOPE AUDIT OF
THE OFFICE ON VIOLENCE AGAINST WOMEN
TRANSITIONAL HOUSING GRANT AWARDED TO THE
COALITION AGAINST DOMESTIC ABUSE, INCORPORATED
KNOX, INDIANA**

EXECUTIVE SUMMARY

The U.S. Department of Justice (DOJ), Office of the Inspector General, Audit Division, has completed a limited scope audit of Transitional Housing grant number 2005-WH-AX-0067 in the amount of \$361,435 awarded by the Office on Violence against Women (OVW), to the Coalition Against Domestic Abuse, Incorporated (CADA), located in Knox, Indiana. The purpose of the grant is to support the operation of "Phoenix House," a two-unit transitional residence for the victims of domestic abuse.

CADA is located in Starke County, Indiana. The organization was started in October 1992 and operates with three part-time employees, volunteers, and a board of directors that oversees the organization. In addition to transitional housing, CADA provides a broad range of individualized services, such as transportation; counseling; child care; case management; employment counseling; and education, medical, and legal assistance for their clients.

The purpose of this audit was to determine if there were significant risks associated with the auditee's management and administration of the grant. We reviewed the following areas: (1) control environment; (2) risk assessment; (3) control activities, including budget compliance, transactions, drawdowns, and bank reconciliations; (4) information and communication; and (5) monitoring, including financial reports, progress reports, and other reviews. At the time of our audit, the auditee's grant expenditures totaled \$315,457, and we reviewed a sample of 25 transactions, totaling \$51,382. In addition, we tested two non-consecutive pay periods during 2010, totaling \$2,338.

Based on our limited assessment, we did not identify significant risks that would represent impediments to CADA's management and administration of the DOJ grant. However, we identified weaknesses in CADA's use of the grant funds and execution of its current internal control procedures. Specifically, we found that:

- CADA did not utilize accounting software purchased with grant funds, as stipulated by the 2005 grant budget narrative;

- CADA's authorized check signers did not detect errors on two checks they verified and signed; and
- there were three instances in our payroll testing where one of the two check signers was also the payee of that particular check.

Our report contains two recommendations to address the identified weaknesses, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology are discussed in Appendix I.

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**LIMITED SCOPE AUDIT OF
THE OFFICE OF JUSTICE PROGRAMS
BUREAU OF JUSTICE ASSISTANCE GRANT
AWARDED TO
HENDERSON COUNTY SHERIFF'S DEPARTMENT
HENDERSON, KENTUCKY**

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

Audit Report SR-50-12-001
May 2012

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THE OFFICE OF JUSTICE PROGRAMS
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EXECUTIVE SUMMARY

The Office of the Inspector General, Audit Division, has completed a limited scope audit of an Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA), congressionally recommended grant awarded to the Henderson County Sheriff's Department. The Henderson County Sheriff's Department was awarded \$561,180 under grant number 2008-DD-BX-1012 to advance its technology. Through the grant, the department was authorized to purchase technologically advanced police equipment for improving the efficiency and effectiveness of the department's operations.

The Henderson County Sheriff's Department is located in Henderson, Kentucky, which is approximately 210 miles west of Lexington, Kentucky. In 2010, the population of Henderson County was 46,250. The Henderson County Sheriff's Department is comprised of four divisions (Patrol, Investigations, Court Security, and Administrative) and is headed by a Sheriff and a Chief Deputy Sheriff.

The purpose of this audit was to determine if there were significant risks associated with the auditee's management and administration of the grant. We reviewed the following areas: (1) control environment; (2) risk assessment; (3) control activities, including budget compliance, transactions, drawdowns, and bank reconciliations; (4) information and communication; and (5) monitoring, including financial reports, progress reports, and other reviews. The grantee did not have any subrecipients, so we did not perform any testing in that area. At the time of our audit, the auditee's grant expenditures totaled \$530,129, and we reviewed transactions amounting to \$454,997.

Based on our limited assessment, we identified weaknesses in specific areas of the department's internal controls. Specifically, we found:

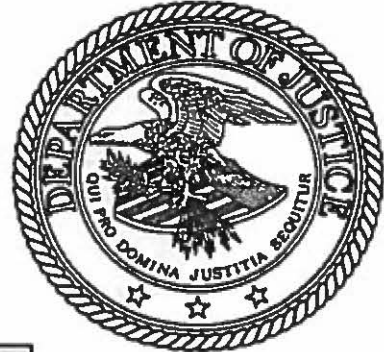
- The Henderson County Sheriff's Department used \$44,262 in grant funds to pay for other non-grant related expenses. In addition, the Henderson County Sheriff's Department used \$14,804 in grant funds to purchase non-equipment items, which were not included in the approved budget. Therefore, we are questioning \$59,066 in unallowable costs.

- Purchase orders that did not contain an approving official's signature to authorize the procurement of equipment items, and one transaction for which the grantee did not have a purchase order.
- The bank reconciliations reflecting grant activity lacked signatures from the preparer and reviewer, and there were six checks that had been outstanding for at least 6 months.
- The required Federal Financial Reports were not prepared from the accounting records. As a result, the reports do not match expenditures as recorded in the grantee's official accounting records.
- Two of the required progress reports were not submitted in a timely manner.

Our report contains six recommendations to address the identified weaknesses, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology are discussed in Appendix I.

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



Audit of the United States Marshals Service's Information Security Program Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015

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Audit Division 16-21

August 2016

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ReportNo	ReportTitle	ReportIssuedDate
05-16	Independent Evaluation Pursuant to FISMA for Fiscal Year 2004 of the United States Marshals Service's Automated Prisoner Scheduling System	24-Mar-05
05-21	Independent Evaluation Pursuant to FISMA for Fiscal Year 2004 of the Drug Enforcement Administration's Investigative Management Program and Case Tracking System	02-May-05
05-23	Independent Evaluation Pursuant to FISMA for Fiscal Year 2004 of the United States Marshals Service's Information Security Program	06-May-05
05-26	Independent Evaluation Pursuant to FISMA for Fiscal Year 2004 of the Federal Bureau of Investigation's Tactical Operations Unite Network (TOUNET)	03-Jun-05
05-29	Independent Evaluation Pursuant to FISMA for Fiscal Year 2004 of the Drug Enforcement Administration's Information Security Program	22-Jun-05
05-31	Independent Evaluation Pursuant to FISMA for Fiscal Year 2004 of the Federal Bureau of Investigation's Information Security Program	06-Jul-05
06-01	Independent Evaluation of the Department Information Technology Security and Oversight Program Pursuant to The Federal Information Security Management Act for 2004	19-Oct-05
06-20	Independent Evaluation of the Department of Justice's Information Security Program and Oversight Pursuant to the Federal Information Security Management Act for 2005	23-Mar-06
06-22	Independent Evaluation of the Federal Bureau of Investigation's Automated Case Support Application System Pursuant to the Federal Information Security Management Act for FY 2005	30-Mar-06
06-23	Independent Evaluation of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Security Management Act for FY 2005	30-Mar-06
06-25	Inventory of Major Department of Justice Information System Investments as of FY 2006	30-Mar-06
06-27	Independent Evaluation Pursuant to the Federal Information Security Management Act - Fiscal Year 2005 - The Department of Justice's Drug Enforcement Administration Information Security Program	05-Apr-06

06-28	Independent Evaluation Pursuant to the Federal Information Security Management Act FY 2005 The Department of Justice's Federal Bureau of Prisons' Inmate Telephone System II	10-Apr-06
06-29	Independent Evaluatino Pursuant to the Federal Inforamtion Security Management Act FY 2005 The Department of Jutice's Federal Bureau of Prisons' Information Security Program	10-Apr-06
06-30	Independent Evaluation Pursuant to the Federal Information Security Management Act FY 2005 The DEA's EPIC Information System-Classified	10-Apr-06
06-31	Independent Evaluation Pursuant to the Federal Information Security Management Act FY 2005 The Drug Enforcement Administration's El Paso Intelligence Center Seizure System	10-Apr-06
07-10	FISMA Federal Bureau of Investigation Intelligence Community Information Security Program and Practices	23-Jan-07
07-28	FISMA 2006 Bureau of Alcohol, Tobacco, Firearms, And Explosives Headquarters Network Infrastructure (HQNI)	16-Apr-07
07-29	FISMA 2006 Bureau of Alcohol, Tobacco, Firearms, And Explosives Information Security Program	16-Apr-07
07-31	FISMA 2006 Federal Bureau of Investigation Information Security Program	01-May-07
07-32	FISMA 2006 Federal Bureau of Investigation's System Security Information Database	01-May-07
07-33	FISMA 2006 The Follow-Up Review of the Justice Management Division's Information Security Oversight Program	15-May-07
07-34	FISMA 2006 The Justice Management Division's Cyber Security Assesment & Management Trusted Agent Sensitive But Unclassified System	15-May-07
07-35	FISMA 2006 The Justice Management Division's Cyber Security Assessment & Management Trusted Agent Secret System	01-Jun-07
07-36	FISMA 2006 The Drug Enforcement Administration's Information Security Program	22-Jun-07
08-27	Independent Evaluation of the Justice Management Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2007	11-Sep-08
08-28	Independent Evaluation of the Justice Management Division's Civil Applicant System Pursuant to the Federal Information Security Management Act Fiscal Year 2007	11-Sep-08
08-30	independent Evaluation of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2007	18-Sep-08
08-31	Independent Evaluation of the Federal Bureau of Investigation's Application Sever Farm Pursuant to the Federal Information Security Management Act Fiscal Year 2007	18-Sep-08
08-32	Independent Evaluation of the Federal Bureau of Investigation's Combined DNA Index System Pursuant to the Federal Information Security Management Act Fiscal Year 2007	18-Sep-08
08-33	Independent Evaluation of the United States Marshals Service's Information Secuirty Program Pursuant to the Federal Information Security Management Act Fiscal Year 2007	29-Sep-08

08-34	Independent Evaluation of the United States Marshals Service's Warrant Information Network Pursuant to the Federal Information Security Management Act Fiscal Year 2007	29-Sep-08
09-20	Audit of the Bureau of Alcohol, Tobacco, Firearms and Explosives' Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2008	24-Mar-09
09-21	U.S. Department of Justice Audit of Bureau of ATF and Explosives' Arson and Explosives Incident System Pursuant to the Federal Information Security Management Act Fiscal Year 2008	24-Mar-09
09-26	Audit of the Drug Enforcement Administration's Information Security Program Pursuant To The Federal Information Security Management Act FY 2008	08-Jun-09
09-27	U.S. Department of Justice Audit of The Drug Enforcement Administration's Validation, Integrity, and Penetration Response System Pursuant To The Federal Info. Security Manag. Act FY 2008	08-Jun-09
09-28	Audit of the Justice Management Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2008	09-Jun-09
09-29	U.S. Dept of Justice Audit of the Justice Management Division's Automated Configuration Engineering System Pursuant to the Federal Information Security Management Act FY 2008	09-Jun-09
09-30	Audit of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2008	24-Jun-09
09-31	Audit of the Federal Bureau of Investigation's Blacknet System Pursuant to the Federal Information Security Management Act Fiscal Year 2008	24-Jun-09
09-32	Audit of the Federal Bureau of Investigation's DCS-3000 System Pursuant to the Federal Information Security Management Act Fiscal Year 2008	24-Jun-09
10-27	Audit of the United States Marshals Service's Automated Prisoner Scheduling System Pursuant to the Federal Information Security Management Act Fiscal Year 2009	24-Jun-10
10-28	Audit of the United States Marshals Service's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2009	24-Jun-10
10-32	Audit of the Justice Management Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2009	19-Jul-10
10-33	Audit of the Justice Management Division's Interim Procurement System Pursuant to the Federal Information Security Management Act Fiscal Year 2009	19-Jul-10
10-35	Audit of the Federal Prison Industries, Inc.'s Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2009	20-Jul-10
10-36	Audit of the Federal Prison Industries, Inc.'s Services Business Group General Support System Program Pursuant to the Federal Information Security Management Act Fiscal Year 2009	20-Jul-10
10-37	Audit of the Federal Bureau of Prisons' Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2009	21-Jul-10
10-38	Audit of the Federal Bureau of Prisons' BOPHires System Pursuant to the Federal Information Security Management Act Fiscal Year 2009	21-Jul-10

10-40	Audit of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2009	06-Aug-10
10-41	Audit of the Federal Bureau of Investigation's Gang Network System Pursuant to the Federal Information Security Management Act Fiscal Year 2009	06-Aug-10
10-42	Audit of the Federal Bureau of Investigation's TECHTRACK System Pursuant to the Federal Information Security Management Act Fiscal Year 2009	06-Aug-10
11-24	Audit of the Justice Management Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2010	17-Aug-11
11-25	Audit of the Justice Management Division's Justice Consolidated Office Network-Secret Pursuant to the Federal Information Security Management Act Fiscal Year 2010	17-Aug-11
11-26	Audit of the Bureau of Alcohol, Tobacco, Firearms and Explosives' Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2010	17-Aug-11
11-27	Audit of the Bureau of Alcohol, Tobacco, Firearms and Explosives' National Field Office Case Information System Pursuant to the Federal Information Security Management Act Fiscal Year 2010	17-Aug-11
11-28	Audit of the United States National Central Bureau of Interpol's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2010	17-Aug-11
11-29	Audit of the United States National Central Bureau of Interpol's OA/Envoy System Pursuant to the Federal Information Security Management Act Fiscal Year 2010	17-Aug-11
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11-32	Audit of the National Security Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2010	25-Aug-11
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11-34	Audit of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2010	01-Sep-11
11-35	Audit of the Federal Bureau of Investigation's Bureau Investigative Document Management and Analysis System Pursuant to the Federal Information Security Management Act Fiscal Year 2010	01-Sep-11
11-36	Audit of the Federal Bureau of Investigation's Cryptanalysis Initiative Computer Net System Pursuant to the Federal Information Security Management Act Fiscal Year 2010	01-Sep-11
11-37	Audit of the Executive Office for United States Attorneys' Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2010	07-Sep-11
11-38	Audit of the Executive Office for United States Attorneys' Case Management Enterprise System Pursuant to the Federal Information Security Management Act Fiscal Year 2010	07-Sep-11

11-40	Audit of the Office of Justice Programs' Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2010	08-Sep-11
11-41	Audit of the Office of Justice Programs' National Criminal Justice Reference Service System Pursuant to the Federal Information Security Management Act Fiscal Year 2010	08-Sep-11
11-46	Audit of the Justice Security Operations Center's Capabilities and Coordination	28-Sep-11
12-22	Audit of the Justice Management Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2011	27-Mar-12
12-23	Audit of the Justice Management Division's Endpoint Lifecycle Management System Pursuant to the Federal Information Security Management Act Fiscal Year 2011	27-Mar-12
12-26	Audit of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2011	26-Jun-12
12-27	Audit of a Sensitive But Unclassified Federal Bureau of Investigation System Pursuant to the Federal Information Security Management Act Fiscal Year 2011 (Actual Report Title is LOU)	26-Jun-12
12-28	Audit of a Classified Federal Bureau of Investigation System Pursuant to the Federal Information Security Management Act Fiscal Year 2011 (Actual Report Title is LOU)	26-Jun-12
12-29	Audit of the Criminal Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2011	09-Jul-12
12-30	Audit of the Criminal Division's Justice Consolidated Office Network IIA System Pursuant to the Federal Information Security Management Act Fiscal Year 2011	09-Jul-12
12-31	Audit of the Federal Bureau of Prisons' Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2011	23-Jul-12
12-32	Audit of the Federal Bureau of Prisons' TRUFONE System Pursuant to the Federal Information Security Management Act Fiscal Year 2011	23-Jul-12
12-33	Audit of the Tax Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2011	10-Aug-12
12-34	Audit of the Tax Division's Tax Office Automation System Pursuant to the Federal Information Security Management Act Fiscal Year 2011	10-Aug-12
12-35	Audit of the United States Marshals Service's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2011	20-Aug-12
12-36	Audit of The United States Marshals Service's Justice Prisoner and Alien Transportation System Management Information System Pursuant to the Federal Information Security Management Act Fiscal Year 2011	20-Aug-12
13-19	Audit of the Justice Management Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2012	28-Mar-13
13-20	Audit of the Justice Management Division's Unicenter Asset Portfolio Management System Pursuant to the Federal Information Security Management Act Fiscal Year 2012	28-Mar-13

13-21	Audit of the Drug Enforcement Administration's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2012	29-Mar-13
13-22	Audit of the Drug Enforcement Administration's CONCORDE System Pursuant to the Federal Information Security Management Act Fiscal Year 2012	29-Mar-13
13-25	Audit of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2012	12-Jun-13
13-26	Audit of the Federal Bureau of Investigation's Integrated Automated Fingerprint Identification System Pursuant to the Federal Information Security Management Act Fiscal Year 2012	12-Jun-13
13-27	Audit of the Federal Bureau of Investigation's Proactive Data Exploitation Unit Special Project Computers System Pursuant to the Federal Information Security Management Act Fiscal Year 2012	12-Jun-13
13-28	Audit of the Bureau of Alcohol, Tobacco, Firearms and Explosives' Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2012	19-Jun-13
13-29	Audit of the Bureau of Alcohol, Tobacco, Firearms and Explosives' ProLaw System Pursuant to the Federal Information Security Management Act Fiscal Year 2012	19-Jun-13
13-30	Audit of the United States Trustee Program's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2012	19-Jun-13
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13-32	Audit of the Civil Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2012	19-Jun-13
13-33	Audit of the Civil Division's Victim Compensation Fund Management System Pursuant to the Federal Information Security Management Act Fiscal Year 2012	19-Jun-13
14-13	Audit of the Justice Management Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2013	13-Mar-14
14-14	Audit of the Justice Management Division's Single Authentication System Pursuant to the Federal Information Management Act Fiscal Year 2013	13-Mar-14
14-18	Audit of the Executive Office for Immigration Review's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2013	28-Mar-14
14-19	Audit of the Executive Office for Immigration Review's Justice Consolidated Office Network Case Access System Pursuant to the Federal Information Security Management Act Fiscal Year 2013	28-Mar-14
14-20	Audit of the Antitrust Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2013	28-Mar-14
14-21	Audit of the Antitrust Division's Management Information System Pursuant to the Federal Information Security Management Act Fiscal Year 2013	28-Mar-14
14-24	Audit of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2013	05-Jun-14

14-25	Audit of the Federal Bureau of Investigation's Sentinel Pursuant to the Federal Information Security Management Act Fiscal Year 2013	05-Jun-14
14-26	Audit of the Federal Bureau of Investigation's Enterprise Security Operations Center - E2 Secret Pursuant to the Federal Information Security Management Act Fiscal Year 2013	05-Jun-14
14-28	Audit of the United States Marshals Service's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2013	25-Jun-14
14-29	Audit of the United States Marshals Service's Decision Support System Pursuant to the Federal Information Security Management Act Fiscal Year 2013	25-Jun-14
15-12	Audit of the Justice Management Division's Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2014	31-Mar-15
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15-18	Audit of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Management Security Act Fiscal Year 2014	30-Jun-15
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15-20	Audit of the Federal Bureau of Investigation's Foreign Intelligence Surveillance Act Management System-Secret Pursuant to the Federal Information Security Management Act Fiscal Year 2014	30-Jun-15
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15-23	Audit of the Bureau of Alcohol, Tobacco, Firearms and Explosives' National Field Office Case Information System Pursuant to the Federal Information Security Management Act Fiscal Year 2014	09-Jul-15
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15-25	Audit of the Federal Bureau of Prisons' Trust Fund Accounting and Commissary System Pursuant to the Federal Information Security Management Act Fiscal Year 2014	13-Jul-15
15-26	Audit of the Federal Prison Industries, Inc.'s Information Security Program Pursuant to the Federal Information Security Management Act Fiscal Year 2014	14-Jul-15
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16-09	Audit of the National Security Division's Information Security Program Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015	17-Mar-16
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16-12	Audit of the Federal Bureau of Investigation's Information Security Program Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015	24-Mar-16

16-13	Audit of the Federal Bureau of Investigation's Data Integration and Visualization System Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015	24-Mar-16
16-14	Audit of the Federal Bureau of Investigation's Laboratory Network System Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015	24-Mar-16
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16-22	Audit of the United States Marshals Service's Detention Services Network Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015	02-Aug-16
16-28	Audit of the Justice Management Division's Information Security Program Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015	21-Sep-16
16-29	Audit of the Justice Management Division's Information Security Technology Application Suite Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015	21-Sep-16
16-30	Audit of the Executive Office for United States Attorneys' Information Security Program Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015	21-Sep-16
16-31	Audit of the Executive Office for United States Attorneys' Enterprise Vulnerability Management System Pursuant to the Federal Information Security Modernization Act Fiscal Year 2015	21-Sep-16