



**EDWARD BYRNE MEMORIAL
JUSTICE ASSISTANCE GRANT PROGRAM
GRANTS AWARDED TO
THE LOUISIANA COMMISSION ON LAW
ENFORCEMENT
BATON ROUGE, LOUISIANA**

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

Audit Report GR-40-10-007
August 2010

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EXECUTIVE SUMMARY

The Office of the Inspector General, Audit Division, has completed an audit of the Edward Byrne Memorial Justice Assistance Grant Program (JAG), Grant Numbers 2008-DJ-BX-0026 and 2008-DJ-BX-0751, with a combined amount of \$2,065,509, and the Recovery Act Edward Byrne Memorial Justice Assistance Grant Program State Solicitation, Grant Number 2009-SU-B9-0023 in the amount of \$21,400,860, awarded by the Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA), to the Louisiana Commission on Law Enforcement. Between March 2006 and April 2009, OJP awarded the Louisiana Commission on Law Enforcement (LCLE) six grants totaling \$37,814,307. The LCLE was created as an office of the Louisiana State Governor in 1969 to engage in comprehensive criminal justice planning and to distribute federal funds under the Omnibus Crime Control and Safe Streets Act of 1968.

The purpose of the JAG Program is to allow states, tribes, and local governments to support a broad range of activities to prevent and control crime based on their own local needs and conditions. JAG funds can be used for state and local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, and information systems for criminal justice for any one or more of the following purpose areas:

- law enforcement programs;
- prosecution and court programs;
- prevention and education programs;
- corrections and community corrections programs;
- drug treatment programs;

- planning, evaluation, and technology improvement programs; and
- crime victim and witness programs (other than compensation).

Recovery Act

On February 17, 2009, the President signed into law the American Recovery and Reinvestment Act of 2009 (Recovery Act). The purposes of the Recovery Act are to: (1) preserve and create jobs and promote economic recovery; (2) assist those most impacted by the recession; (3) provide investments needed to increase economic efficiency by spurring technological advances in science and health; (4) invest in transportation, environmental protection, and other infrastructure that will provide long term economic benefits; and (5) stabilize state and local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.

Through Recovery Act JAG funding, the Department of Justice (DOJ) focused support on all components of the criminal justice system, including multi-jurisdictional drug and gang task forces; crime prevention and domestic violence programs; and courts, corrections, treatment, and justice information sharing initiatives. Recovery Act JAG-funded projects could address crime by providing services directly to individuals and communities and by improving the effectiveness and efficiency of criminal justice systems, processes, and procedures.

Audit Results

The purpose of this audit was to determine whether reimbursements claimed for costs under the grants were supported; allowable; and in accordance with applicable laws, regulations, guidelines, 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) grant requirements; (2) internal control environment; (3) cash management; (4) program income; (5) grant expenditures; (6) supplanting; (7) management of subrecipients; (8) Financial Status Reports (FSR), Progress Reports, and Recovery Act Reports; and (9) program performance and accomplishments. Indirect costs, property management, and management of contractors were not applicable to these grants.

As shown in Exhibit 1, the LCLE was awarded a total of \$37,814,307 to continue the grant program. However, based on grant activity, we limited our audit to \$23,466,369 in funding awarded under Grant Numbers 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023.¹

EXHIBIT 1: EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM GRANTS AWARDED TO THE LOUISIANA COMMISSION ON LAW ENFORCEMENT

GRANT AWARD	AWARD START DATE	AWARD END DATE	AWARD AMOUNT
2006-DJ-BX-0037	10/01/2005	11/14/2010	\$3,514,704
2007-DJ-BX-0094	10/01/2006	09/30/2010	5,277,630
2008-DJ-BX-0026	10/01/2007	09/30/2011	1,889,749
2008-DJ-BX-0751	10/01/2007	09/30/2011	175,760
2009-DJ-BX-0732	10/01/2008	09/30/2012	5,555,604
2009-SU-B9-0023	03/01/2009	02/28/2013	21,400,860
Total			\$37,814,307

Source: OJP Grants Management System

In summary, we found the following.

- The LCLE complied with special grant conditions listed in grant award documentation from OJP.
- The LCLE uses financial and grant management systems that appeared to provide for separation of duties, transaction traceability, system security, and limited access. The LCLE made reasonable plans to ensure transparency and accountability with the Recovery Grant Number 2009-SU-B9-0023.
- The LCLE drew down all grant funds, assigned unique revenue codes, and deposited all funds with the Louisiana Department of the Treasury.
- The LCLE accounted for and reported program income.
- The LCLE generally maintained supporting documentation for staff salary and fringe benefits. The LCLE properly reviewed, authorized, classified, supported, and charged the majority of other sampled transactions to the grants.

¹ Our audit objective, scope, and methodology are further discussed in Appendix I.

- We found no indication that the LCLE supplanted local funds in the use of grant funds at the state level.
- The LCLE developed reasonable plans to monitor and audit subrecipients and provided training and technical assistance to the subrecipients.
- The LCLE submitted all of the required financial reports, submitted one Annual Progress Report for all open JAG awards, and completed the required performance reports for the Recovery Act grant.
- The LCLE made sub-awards in six of seven purpose areas of the JAG Program.

However, we also found:

- The Single Audit for Louisiana included significant findings regarding subrecipient monitoring.
- The LCLE reimbursed subrecipients for unsupported expenditures of \$6,972 for Grant Number 2008-DJ-BX-0026. The LCLE did not follow its procedures for awarding sole source awards to a subrecipient.
- The LCLE staff did not complete 7 of 10 monitoring reports. The LCLE's program and fiscal staff did not coordinate their duties to ensure adequate coverage of monitoring reviews and audits.
- The LCLE completed one Annual Progress Report for all JAG awards although separate reports are required. The LCLE did not verify the quarterly progress reports submitted by subrecipients to supporting documentation. For Grant Number 2009-SU-B9-0023, the LCLE could not support all data included in its performance reports.
- The LCLE did not identify baseline data for each JAG award to measure overall program performance and accomplishments.
- The LCLE did not obtain written documentation from subrecipients that had not implemented its program within 60 days of the original start of the award period.

These items 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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INTRODUCTION

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The JAG Program is a formula grant program in which the 50 states, the District of Columbia, American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands are eligible to apply.³ The purpose of the JAG Program is to allow states, tribes, and local governments to support a broad range of activities to prevent and control crime based on their own local needs and conditions. JAG funds can be used for state and local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, and information systems for criminal justice for any one or more of the following purpose areas:

- law enforcement programs;
- prosecution and court programs;
- prevention and education programs;

² Since fiscal year 2006, BJA has awarded \$37,814,307 in Edward Byrne Memorial Justice Assistance Grant funds to the Louisiana Commission on Law Enforcement.

³ Formula grant programs are noncompetitive awards distributed to states based on a specific funding formula. Byrne Grant formula awards are based on state's or territory's share of violent crime and population.

- corrections and community corrections programs;
- drug treatment programs;
- planning, evaluation, and technology improvement programs; and
- crime victim and witness programs (other than compensation).

Recovery Act

On February 17, 2009, the President signed into law the American Recovery and Reinvestment Act of 2009 (Recovery Act). The purposes of the Recovery Act are to: (1) preserve and create jobs and promote economic recovery; (2) assist those most impacted by the recession; (3) provide investments needed to increase economic efficiency by spurring technological advances in science and health; (4) invest in transportation, environmental protection, and other infrastructure that will provide long term economic benefits; and (5) stabilize state and local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.

Through Recovery Act JAG funding, the Department of Justice (DOJ) focused support on all components of the criminal justice system, including multi-jurisdictional drug and gang task forces; crime prevention and domestic violence programs; and courts, corrections, treatment, and justice information sharing initiatives. Recovery Act JAG-funded projects could address crime by providing services directly to individuals and communities and by improving the effectiveness and efficiency of criminal justice systems, processes, and procedures.

Audit Purpose

The purpose of our audit was to determine whether costs claimed under these grants were allowable, reasonable, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grants. The objective of our audit was to review performance in the following areas: (1) grant requirements; (2) internal control environment; (3) cash management; (4) program income; (5) grant expenditures; (6) supplanting; (7) management of subrecipients; (8) Financial Status Reports (FSR), Progress Reports, and Recovery Act Reports; and (9) program performance and accomplishments. Indirect costs, property management, and management of contractors were not applicable to these grants.

As shown in Exhibit 1, between March 2006 and April 2009, the LCLE was awarded a total of \$37,814,307 under both the JAG and Recovery Act JAG Programs. However, based on grant activity, we limited our audit to \$23,466,369 in funding awarded under Grant Numbers 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023.⁴

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2009-SU-B9-0023	03/01/2009	02/28/2013	21,400,860
Total			\$37,814,307

Source: OJP Grants Management System

Background

The Office of Justice Program’s mission is to increase public safety and improve the fair administration of justice across America through innovative leadership and programs. OJP seeks to accomplish its mission by disseminating state-of-the-art knowledge and practices across America by providing grants for the implementation of these crime fighting strategies. To support this mission, the BJA provides leadership and assistance to local criminal justice programs that improve and reinforce the nation’s criminal justice system, with goals to reduce and prevent crime, violence, and drug abuse and to improve the way in which the criminal justice system functions.

The LCLE was created as an office of the Louisiana State Governor in 1969 to engage in comprehensive criminal justice planning and to distribute federal funds under the Omnibus Crime Control and Safe Streets Act of 1968. The goal of the LCLE is to promote, advance, and coordinate services within the entire criminal justice system. The LCLE is a governmental body comprised of 54 members (the Board of Commissioners) representing state and local criminal justice officials and the general public.

⁴ Our audit objective, scope, and methodology are further discussed in Appendix I.

Office of the Inspector General Audit Approach

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

- **internal control environment** to determine whether the internal controls in place for the processing and payment of funds were adequate to safeguard grant funds and ensure compliance with the terms and conditions of the grant;
- **grant drawdowns** to determine whether grant drawdowns were adequately supported and if the LCLE was managing grant receipts in accordance with federal requirements;
- **program income** to determine how income earned from grant funds was accounted for and whether its use was in accordance with the *OJP Financial Guide* and the grant award;
- **grant expenditures** to determine the accuracy and proper allowance of costs charged to the grants;
- **supplanting** to determine whether grant funds supplemented existing state and local funds for program activities;
- **management of subrecipients** to determine how the LCLE administered pass-through funds;
- **Financial Status Reports, Progress Reports, and Recovery Act Reports** to determine if the required Financial Status Reports, Progress Reports, and Recovery Act Reports were submitted on time and accurately reflect grant activity; and
- **grant objectives and accomplishments** to determine if the LCLE met or is capable of meeting the grants' objectives.

The results of our analysis are discussed in detail in the Findings and Recommendations section of the report. Our audit objective, scope, and methodology are discussed in Appendix I.

FINDINGS AND RECOMMENDATIONS

We identified no findings in the areas of cash management, program income, or supplanting. There were minor deficiencies and improvements needed in areas of grant requirements, internal controls, and grant expenditures. We identified \$6,972 in unsupported costs the LCLE reimbursed to subrecipients. We also identified findings in the areas of management of subrecipients, progress reporting, Recovery Act reporting, and program performance and accomplishments. The LCLE should document and complete more thorough monitoring, coordinate its monitoring and auditing efforts, ensure accurate submission of Progress Reports, ensure implementation of all sub-awards, and establish baseline data to measure program progress and accomplishment for each JAG award.

Internal Control Environment

We interviewed individuals from the LCLE regarding accounting, payroll, grant, and program management. We reviewed the financial management system. The duties of preparing, reviewing, approving, and generating payment to subrecipients appeared to be adequately segregated. The LCLE's recordkeeping procedures provided for a separate accounting of JAG and Recovery JAG Program funds.

We also reviewed the Louisiana's Single Audit Report, policies and procedures, and financial management system to assess the LCLE's risk of noncompliance with laws, regulations, guidelines, and terms and conditions of the grant. We determined that the LCLE had a moderate risk of non-compliance. The details of this non-compliance are discussed in the Single Audit section of this report. Because of this risk, we increased the number of transactions we tested.⁵

Single Audit

According to Office of Management and Budget (OMB) Circular A-133, non-federal entities that expend \$500,000 or more in federal awards in a year must have a single audit conducted. Louisiana's fiscal year (FY) is from

⁵ We decided to increase our transaction testing by 10 percent, which required us to test 110 transactions from the 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023 grants.

July 1 through June 30. We reviewed the Louisiana's Single Audit Report for the year ended June 30, 2008, and found that the state received a qualified opinion on its basic financial statements because of a scope limitation on the audit of Louisiana Citizens Property Insurance Corporation, a major component of the state. There were 81 reported findings with 43 repeated findings from previous audits. However, we did not identify any findings related to DOJ grants or cross-cutting to the LCLE. Although none of the single audit findings was directly related to the LCLE, Louisiana had significant deficiencies related to subrecipient monitoring and material weaknesses in controls over compliance that we considered during our audit.

Financial Management System

Louisiana's financial management system consists of two systems, the Integrated Statewide Information System (ISIS) and the Grant Management Information System (GMIS). ISIS is the financial system for Louisiana and contains applications for grant and subrecipient management, revenue and expense recording, human resources and payroll, and fund transfers between state agencies. According to an LCLE official, GMIS is designed from a programmatic stand point and tracks all grant expenditures and subrecipient activity from receiving the application, through subrecipient award, management of expenditures, and subrecipient grant closeout. Based on our review of these systems' policies and procedures, interviews with LCLE personnel, and observation of system processes, both systems appeared to provide for segregation of duties, transaction traceability, system security and back-up, and limited personnel access based on passwords. However, the LCLE staff told us they would like to change to a comprehensive grants management system to minimize the need for reconciliation between GMIS and ISIS.

To assess the quality of the LCLE's financial management controls and risk of non-compliance with laws, regulations, guidelines, and terms and conditions of the grant, we examined the LCLE's processes for recordkeeping, procurement, property management, payment of invoices, and payroll. The LCLE does not have written policy and procedures for all processes such as payment of invoices. The LCLE staff prepared an outline of the processes that would be used in the future. The LCLE also prepared a procedures manual that addresses requirements for the Recovery Act. The LCLE's control environment appeared adequate to ensure compliance for grant expenditures.

Preparation for Recovery Act Funds

The Recovery Act requires an unprecedented level of transparency and accountability so Americans know where tax dollars are going and how those dollars are being spent. To determine the LCLE's ability to achieve the accountability and transparency objectives of the Recovery Act, we interviewed LCLE officials about their preparation for the receipt of Recovery Act funds. LCLE officials told us that the Recovery Act grant would be administered under the office's existing policies and procedures. However, the LCLE also developed some new procedures based on written and verbal guidance from the BJA and OMB for use with the management of Recovery Act funds. The LCLE staff received the new guidance by participating in conference calls and webinars. The staff also received e-mail bulletins, special conditions associated with grant awards, and OMB guidance.

The LCLE Chief Financial Officer told us a specialized team was formed to administer all Recovery Act funds. An LCLE official hired temporary staff to serve in the following positions: (1) program manager, (2) monitor, (3) accountant, (4) auditor, and (5) grant reviewer. LCLE officials told us they used their experience from the administration of the OJP's Hurricane Recovery Discretionary grant as a model for the Recovery Act funds.⁶ The LCLE's preparation for the receipt of Recovery Act funds appeared to be adequate first steps to ensure transparency. However, based on our audit findings, we recommend that the LCLE improve its procedures to ensure Recovery activities are accurately reported. The details of this finding are discussed in the Quarterly Recovery Act Reports section of this report.

Drawdowns

JAG recipients are permitted to draw down the entire award amount and place the funds in an interest-bearing account.⁷ The LCLE drew down the total award amount for Grant Numbers 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023. All grant funds were placed in an interest-bearing account. We did not note any concerns regarding the LCLE's draw down of grant funds.

⁶ In 2006, prior to the period of our audit, Louisiana received \$58.25 million through the JAG Program to assist in the recovery of local and state criminal justice agencies devastated by hurricanes Katrina and Rita.

⁷ The LCLE could not draw down funds for Grant Number 2008-DJ-BX-0026 until OJP released its special conditions for the late submission of FSRs and LCLE could not draw down funds for Grant Number 2008-DJ-BX-0751 until it submitted to OJP the complete program, budget narratives, and JAG notification. The LCLE complied by October 8, 2008, and OJP released all funds.

For Recovery Act funds, Louisiana established an accounting code within its financial system to track revenue and expenditures. The LCLE reconciles the grant's revenues and expenditures monthly and reports the financial activity quarterly in the Financial Status Reports.

Program Income

According to the *OJP Financial Guide*, all income generated as a direct result of an agency-funded project is considered to be program income. Interest income on block grants, such as the JAG program must be accounted for and reported as program income. Program income may be used to further program objectives, and any unexpended program income should be remitted to OJP.

Grant officials told us that the entire grant award is drawn down and received from OJP. The funds are placed in an interest-bearing account. Each month, the LCLE provides the State Treasury with the remaining balance for each grant. Staff at the State Treasury office computes the interest based on the average daily balance. In addition, grant officials explained that subrecipients earn program income from asset forfeitures and fees charged to offenders.

As shown in Exhibit 2, Louisiana earned \$485,483 in interest income from Grant Numbers 2006-DJ-BX-0037, 2007-DJ-BX-0094, 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-DJ-BX-0732. From the Recovery Act Grant Number 2009-SU-B9-0023, the state earned \$27,340. To determine if the LCLE properly reported interest income to OJP, we reviewed the FSRs for the quarter ended December 31, 2009. The LCLE reported interest income on the FSRs. Because none of the grants had expired at the conclusion of our audit, the LCLE was not required to remit any unexpended interest income to OJP.

**EXHIBIT 2: SUMMARY OF PROGRAM INCOME
FROM INCEPTION TO DECEMBER 31, 2009**

GRANT NUMBERS AWARDED	INTEREST EARNED
2006-DJ-BX-0037	\$286,024
2007-DJ-BX-0094	169,606
2008-DJ-BX-0026	21,241
2008-DJ-BX-0751	975
2009-DJ-BX-0732	7,637
JAG Total	\$485,483
2009-SU-B9-0023	27,340
Recovery Act JAG Total	\$27,340
Combined Total	\$512,823

Source: LCLE

Grant Expenditures

The *OJP Financial Guide* serves as a day-to-day management tool to award recipients and subrecipients for administering grant programs. The Guide establishes the factors affecting the allowance, reasonableness, and allocation of costs charged to DOJ grants.

Personnel Expenses

We reviewed the LCLE's personnel files for nine individuals whose personnel costs were charged to Grant Number 2009-SU-B9-0023. We traced labor costs to timesheets for two nonconsecutive pay periods to verify whether the costs were computed correctly, properly authorized, accurately recorded, and properly allocated to the grants. The costs associated with salaries and fringe benefits were supported and reasonable. However, we noted that a former LCLE Executive Director's timesheet did not contain an approval signature but was processed by the payroll department. In addition, we found minor errors in the number of hours recorded on 3 of 18 timesheets. The grants we audited were not affected by these errors and we make no recommendation regarding the errors. However, because improper review of timesheets poses some risk for all grants administered by the LCLE, we discussed the approval of the former executive director's timesheet and the other errors with an LCLE official. The official told us the LCLE will consider options to correct the review of all employees' timesheets. During the audit, the LCLE implemented a new procedure requiring a deputy director's review and signature on the executive director's timesheet.

Administrative Costs

Recipients of JAG grants may use up to 10 percent of each grant award for administrative costs. The LCLE used grant administrative funds to pay for office supplies, utilities, equipment, and other grant-related items. The LCLE expends all the administrative funds from one grant before expending the administrative funds from the subsequent grants. The LCLE used administrative funds from Grant Number 2006-DJ-BX-0037 to pay for expenses related to all of its subsequent JAG grants except for the Recovery Act grant. The LCLE used administrative funds from the Recovery Act grant for the personnel costs of staff hired for that grant, but it held the administrative funds for the other JAG grants pending expenditure of all administrative funds for Grant Number 2006-DJ-BX-0037. We believe that the LCLE's ability to monitor and perform other oversight activities for the JAG grants is limited because it does not annually expend available administrative funds to support such activities. Problems with the LCLE's monitoring and oversight activities are discussed in the Management of Subrecipients section of this report.

We discussed with an LCLE official the LCLE's process for using administrative funds for 1 year to cover the administrative costs of multiple years' grants. The official told us that the LCLE does not plan to change its method of expending administrative funds until the state changes its procedures for allocating budget authorizations each year.

Other Direct Costs

We tested the general ledger accounts for Grant Numbers 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023. We selected a sample of 110 transactions, totaling \$2,665,917.⁸ We identified \$6,972 in questioned costs for unsupported expenditures in 3 of 55 transactions from Grant 2008-DJ-BX-0026. Exhibit 3 shows the unsupported amounts.

⁸ We selected 55 transactions totaling \$485,783 of \$921,264 (53 percent) expenses from Grant Numbers 2008-DJ-BX-0026 and its supplement Grant Number 2008-DJ-BX-0751 and 55 sample transactions totaling \$2,180,134 of \$2,594,898 (84 percent) expenses for Grant Number 2009-SU-B9-0023.

EXHIBIT 3: DETAIL OF QUESTIONED COSTS

Subrecipient ID	Amount of Reimbursement	Unsupported Amount
B08-7-001	\$14,792	\$4,995
B08-6-006	4,749	402
B08-7-013	1,575	1,575
Total	\$21,116	\$6,972

Source: OIG Analysis

These costs were unsupported because the LCLE did not provide sufficient documentation for the transactions. This demonstrated that subrecipients did not have adequate support for some of the reimbursement requests. At our request, the LCLE staff asked the subrecipients for additional documentation to support the questioned transactions. Subrecipient B08-7-001 provided no additional documentation. Subrecipient B08-6-006 provided documentation showing that \$402 of the \$4,749 amount reimbursed occurred prior to the grant's award. Subrecipient B08-7-013 provided documentation showing that the expenditure occurred after the grant period ended. None of the documentation provided by the subrecipients was sufficient to support the transactions.

For Grant Number 2009-SU-B9-0023, the LCLE authorized a \$21,484 reimbursement request for equipment purchased by a subrecipient. The subrecipient purchased the equipment 1 month prior to the start of the grant award period. The LCLE also improperly classified \$52,391 in construction costs as equipment. For the early purchase transaction, the LCLE took corrective action by approving an adjustment to the original sub-award period. For the construction transaction, the LCLE made an adjustment to correct the classification of the construction project. Consequently, we do not question the costs for these transactions.

Supplanting

According to OJP, federal funds must be used to supplement existing state and local funds for program activities and must not replace funds that have been appropriated for the same purpose. To determine whether the LCLE used grant funds to supplant existing state and local funds for program activities, we reviewed the state budgets for FY 2004 through FY 2010. We found no indication that the LCLE used federal funds to supplant state funds.

Management of Subrecipients

State awarding agencies must ensure that all sub-awards made from the JAG and the Recovery Act JAG program meet certain legislative, regulatory, and administrative requirements. As part of these requirements, the LCLE must monitor subrecipients' activities to assure compliance with federal law. The LCLE made 413 sub-awards from Grant Numbers 2006-DJ-BX-0026, 2007-DJ-BX-0094, 2008-DJ-BX-0026, 2008-DJ-BX-0751, 2009-DJ-BX-0732, and 2009-SU-B9-0023. To determine whether the LCLE adequately managed its subrecipients, we focused our examination on categories we consider most critical to the effective management of subrecipients, such as how the LCLE solicits subrecipients, provides training and technical assistance, issues sub-awards, manages funds, and monitors and reports subrecipient activities. LCLE officials told us that the policies and procedures used to manage subrecipients for current JAG grants are generally the same for the Recovery Act JAG grant. However, the LCLE established appropriate additional requirements in the Recovery Act JAG grant.⁹ The LCLE established the *LCLE American Recovery and Reinvestment Act Procedures*, to assist in managing subrecipient awards. The procedures outline activities applicable to subrecipients to manage the awards including: (1) sole source procurement, (2) grant budget adjustments, (3) expenditure reimbursement, (4) special funding requests, (5) contracting and procurement guidelines, (6) monitoring of grant activities, and (7) audit requirements.

Solicitation Process

The LCLE solicited applications for sub-awards on a formula basis. Louisiana's parishes are divided into eight local Law Enforcement Planning Districts (LEPDs), which are comprised of a district program director and a council. The state advises each LEPD of their allocation based on available funding and the priorities within the state's plan.¹⁰ The allocation of grant funding by district is listed in Exhibit 4.

⁹ For example, subrecipients may register in the BJA's Performance Management Tool system to report its progress rather than submit a hardcopy document to the LCLE to compile into an overall report.

¹⁰ The percentage is determined by the population and crime statistics within each district.

EXHIBIT 4: PERCENTAGE BREAKDOWN BY DISTRICT

District Number and Name	Percentage
1 – Northwest	11.11
2 - North Delta	7.82
3 - Red River	9.54
4 – Evangeline	10.50
5 – Capital	15.60
6 - Southwest	10.16
7 – Metropolitan	15.88
9 – Orleans	19.39
Total	100.00

Source: LCLE

We reviewed the LCLE’s solicitations for potential subrecipients. As part of our review, we evaluated the solicitation’s description for the use of funds within purpose areas, eligibility, and requirements for application, the minimum and maximum award amounts, the anticipated award date and grant period, and the award evaluation process. We found that the solicitations were accurate, fully described the grant program, and provided detailed requirements.

Awards Process

Subrecipients receive grant funds through the following process.

1. Potential subrecipients submit applications to the LEPD program directors and councils for review and approval.
2. The LEPD approves the application and submits them to the LCLE program manager and staff. The applications are assessed to determine the extent to which the proposed use of grant funds meets the state’s needs and conformity to grant requirements. The program manager advises applicants if changes are needed.
3. The LCLE staff submits the approved applications to the Commission’s Advisory Board for its review.¹¹ Representatives of each potential subrecipient must attend the Advisory Board meeting to answer any

¹¹ The advisory board consists of three sheriffs, three district attorneys, three chiefs of police, one marshal or constable, five at-large members who are active in community drug control and prevention, the Superintendent of the Department of Public Safety, the Executive Director of the Louisiana Sheriff’s Association, and the Executive Director of the Louisiana District Attorney’s Association.

questions that the board members may ask. Failure to attend the meeting will result in a denial of recommendation for grant funding.

4. The Commission's Advisory Board submits its recommendations for funding approval to the full Board of Commissioners for final approval.
5. The Commission holds another meeting that potential subrecipients attend. The Commission gives final approval to the subgrant applications at this meeting.
6. The LCLE issues the sub-award and sends an award packet to each subrecipient for acceptance.
7. Subrecipients must acknowledge and certify their respective awards before funding begins.

At each step of the award process, the reviewing district, board, or commission may modify, attach special conditions, or reject an application. We reviewed the universe of applicants for Recovery Act JAG funding and the Application and Review Summary used to evaluate each applicant's grant proposal package. The sub-awards approved by the Commission appeared fair and reasonable based on the documentation provided during our review. The Commission received 147 applications from the LEPDs for consideration and approved 131 for grant funding. Most subrecipients received a reduced amount because of the limited funds available.

Training and Technical Assistance

The LCLE staff provides on-going training and technical assistance to subrecipients. The technical assistance is provided by telephone, e-mail, in writing, or in person. The LCLE staff documents those activities in the subrecipient grant files. The training covered grant applications, registration for the Performance Management Tool, completion of periodic progress and financial reports, and requirements of the Recovery Act and LCLE. LCLE program managers plan to continue an effort incorporating more training opportunities as the grant program continues and problem areas are identified.

Management of Funds

According to the LCLE Chief Financial Officer, reimbursements to subrecipients generally occur on a monthly basis. Each subrecipient completes a reimbursement request form for expenditures incurred and submits the forms to the LCLE for review and approval. An LCLE official reviews the forms for

discrepancies and timeliness of submission. After that review, an LCLE official signs the form and approves the payment for processing by the State Treasury.¹²

Our concerns about individual transactions are contained in the Grant Expenditure section of this report. In addition to those concerns, it appears that the LCLE did not follow its procedures for awarding two sole source providers requested by one subrecipient under the Recovery Act grant.¹³ The LCLE procedures state that a subrecipient must submit a signed copy of the contract for which the sole source approval is sought. We could not determine when the subrecipient submitted its sole source justification for the providers because the documents were not dated or signed. The LCLE procedures also state that procurements under \$100,000 must be approved by an LCLE program manager, an advisory board, and the Commission. The two sole source agreements equal \$51,656 of the total \$68,855 sub-award amount according to LCLE. The grant file included only e-mail records showing the program manager approved the subrecipient's request. The Chief Financial Officer told us that one sole source provider was not certified to do business in the state and was later approved with exception. The LCLE should ensure all sole source requests are awarded in accordance with applicable procedures.

Monitoring

Grant monitoring is an essential tool to ensure that grant programs are implemented, objectives are achieved, and grant funds are properly expended. OJP requires that sub-awards be monitored throughout the life of the grant to ensure that: (1) the subrecipient complies with the programmatic, administrative, and fiscal requirements of the relevant statutes, regulations, policies, and guidelines; (2) programs initiated by the subrecipient are carried out in a manner consistent with the relevant statutes, regulations, policies, and guidelines of the program; (3) the subrecipient is provided guidance on policies and procedures, grant program requirements, general federal regulations, and basic programmatic, administrative, and financial reporting requirements; and (4) any problems

¹² The LCLE staff checks GMIS for warning notices before a reimbursement request is completed for payment. For example, GMIS notifies the reviewer if a subrecipient has not received an on-site visit. In this instance, the LCLE holds 10 percent of a subrecipient's funds until it completes a monitoring on-site visit.

¹³ The OJP Financial Guide states that recipients and subrecipients shall use their own procurement procedures and regulations, provided that the procurement conforms to applicable federal law and standards.

that may impede the effective implementation of grant programs are identified and resolved.

According to the LCLE officials, the following monitoring activities are performed.

- **Review of the Reimbursement Requests** – The LCLE staff reviewed each recipient reimbursement request by verifying the amount requested and confirming the amount to the subrecipient’s budget. The LCLE staff also verified that no holds were placed on a subrecipient for not filing reports or monitoring. After this review, an LCLE official signed and approved the request for payment.
- **Recovery Act Grant On-Site Monitoring Review** – The LCLE staff performed reviews of subrecipients. The LCLE planned to visit each subrecipient once each year and a monitoring visit was to be completed before releasing the final 10 percent of a subrecipient’s grant award. These reviews included interviews of subrecipient staff, review of progress toward meeting project objectives, and review of grant expenditures.
- **Internal Audit and Compliance Review** – The LCLE staff performs a more detailed review than the monitoring visits. This type of review covers financial documentation and adequate support for expenditures under the grant.
- **Program Evaluations and District Desk Reviews** – The LCLE program staff conducted evaluations of subrecipient performance in accomplishing grant requirements. LEPD staff also completed desk reviews to check for overall subrecipient compliance with state and local objectives.

An LCLE official told us that one staff member conducted audits of the subrecipients that received federal hurricane grant funds from FY 2006 through 2009. While these audits were underway, no audits of JAG grant fund subrecipients were conducted. As a result of the Recovery Act funding, the LCLE hired an additional staff member to conduct monitoring reviews and audits of subrecipients receiving both JAG and Recovery Act grant funds. As of December 17, 2009, the LCLE staff had conducted 11 audits of Recovery Act subrecipients. The LCLE staff used a standard compliance form to monitor:

- general administrative matters;
- personnel paid with grant funds;
- grant purchases and other direct costs;
- subrecipient program income; and
- grant performance, goals, and objectives.

We assessed five audits and ten monitoring reviews completed for Grant Number 2009-SU-B9-0023. Each review was for subrecipients under the Recovery Act grant. At the time of our audit work, no audits had been completed for Grant Numbers 2008-DJ-BX-0026 and 2008-DJ-BX-0751. The LCLE Chief Financial Officer told us that no audits were conducted on subrecipients of the JAG grants since 2005 because the LCLE focused its reviews on subrecipients for the hurricane grants. Because the hurricane funding was ending December 31, 2009, the LCLE officials told us they expected to accomplish approximately five audits each month for all JAG subrecipients beginning in January 2010.

For the audits and reviews, we assessed whether the LCLE followed its established procedures and the subrecipients resolved any findings. We determined the LCLE could improve its subrecipient monitoring. The staff conducting the monitoring reviews generally spent only 4-hours completing the visits. In our judgment, the time spent on the reviews did not permit a thorough review of the grant documents and activities, and did not provide for a complete and accurate report. More reviews that are complete would help the LCLE meet grant requirements and provide more guidance to subrecipients.

The reports for the audits and reviews contained some incomplete information and errors. We found that the LCLE did not complete 7 of 10 monitoring reports. These discrepancies consisted of unanswered questions and no review of accounting records, performance goals, or grant objectives. We discussed these discrepancies with LCLE officials. The LCLE officials acknowledged these mistakes and noted that additional training would be provided to its staff so improvements could be made.

Reports

According to the *OJP Financial Guide*, award recipients are required to submit both financial and program reports. These reports describe the status of the funds and the project, compare actual accomplishments to the

objectives, and report other pertinent information. We reviewed the FSRs, Annual Progress Report, Performance Management Tool Reports, and the Recovery Act Reports submitted by the LCLE to determine whether each report was timely and accurate.

Subrecipient Reporting

Subrecipients are notified of the grant reporting requirements upon application for the sub-award. The LCLE staff provides the procedures, due dates, and reporting examples to the subrecipients. These materials are designed to ensure timely and accurate reports. However, we noted problems in timeliness, accuracy, verification, and completeness of the reports as detailed below and in the Monitoring section of this report.

Financial Reports

According to the *OJP Financial Guide*, at the time of our audit quarterly FSRs were due no later than 45 days after the end of the quarter, with the final FSR due within 90 days after the end date of the award. Effective for the quarter ended December 31, 2009, grantees must report expenditures online using the Federal Financial Report Form (FFR-425) no later than 30 days after the end of each calendar quarter. The final report must be submitted no later than 90 days following the end of the grant period.

We reviewed the timeliness and accuracy of the last five FSRs from Grant Numbers 2006-DJ-BX-0037, 2007-DJ-BX-0094, 2008-DJ-BX-0026, 2008-DJ-BX-0751, 2009-DJ-BX-0732 for the quarter ended December 31, 2009. We also reviewed the last two FSRs from Grant Number 2009-SU-B9-0023 for the quarter ended December 31, 2009.

We found LCLE submitted all reports timely. The OJP Grant Management System (GMS) identified 3 late reports for Grant Number 2009-DJ-BX-0732. An LCLE official told us GMS generated a notice for delinquent financial reports without considering the actual OJP-award date and LCLE-acceptance date. OJP awarded the grant on August 14, 2009. The LCLE accepted the award on August 17, 2009.¹⁴ The LCLE prepared and submitted FSRs for the quarters ended December 2008, March 2009, and June 2009 on August 18, 2009. Because the grant was not awarded and accepted until after the due dates for each report, we take no exception to the late reports identified within GMS.

¹⁴ The project period for Grant Number 2009-DJ-BX-0732 is October 1, 2008, through September 31, 2012.

We also reviewed each FSR to determine whether the reports included accurate information for actual expenditures and cumulative interest income earned and expended during the reporting period. We compared the FSRs to the detailed accounting records provided by the LCLE. The FSRs submitted for Grant Numbers 2006-DJ-BX-0037, 2007-DJ-BX-0094, 2008-DJ-BX-0026, 2008-DJ-BX-0751, 2009-DJ-BX-0732, and 2009-SU-B9-0023 were accurate.

Annual Progress Reports

The Office of Justice Programs requires all JAG recipients to submit annual progress reports. For FY 2008 and prior, the annual reporting period for all state and local JAG awards is January 1 through December 31, with reports due March 31. For FY 2009 and forward, including Recovery Act JAG grants, state recipients must submit annual progress reports and quarterly Performance Management Tool (PMT) reports. The annual progress reporting period is the award start date through September 30, with reports due November 29. The quarterly PMT reports are due on the 30th of the month following the close of a quarter. State recipients may use the four PMT reports to satisfy the annual reporting requirement by uploading the reports into GMS.

We requested the annual progress reports for Grant Numbers 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023. The LCLE provided an annual progress report for the period ended December 31, 2008, for Grant Number 2008-DJ-BX-0026.¹⁵ An LCLE official told us this report submitted to OJP summarized all open JAG grants. We told the LCLE staff that OJP requires separate progress reports for each JAG award. During an on-site review conducted during our audit, an OJP official also noted this problem and explained to the LCLE staff that all future annual progress reports should be submitted individually.

We compared the submission date of the annual progress report to the OJP-required date. The LCLE submitted the December 2008 annual progress report on June 25, 2009. The report was due on March 31, 2009, and is considered 86 days late. An LCLE official told us they initially submitted the annual progress report on December 29, 2008, but GMS rejected the report because the report was submitted before the end of the new reporting period. The LCLE official also told us after the report was rejected, the LCLE

¹⁵ In addition to OJP's standard form used to complete the annual progress report, the LCLE submitted a 155-page document, titled the "2008 Annual Report" that included an evaluation of goals obtained by subrecipients. This document does not include information specific to each Byrne JAG award.

started to allocate the 2009-SU-B9-0023 grant funds and did not realize they missed the deadline for submitting the annual progress report.

To determine the accuracy of the December 2008 annual progress report, we requested supporting documentation for a sample of goals the LCLE stated it accomplished. We requested supporting documentation to test the following: (1) reduced illicit drug trafficking, (2) updated “high tech” equipment, and (3) reduced offender recidivism to verify the LCLE’s reported program accomplishments. The LCLE staff told us they do not verify the accuracy of the quarterly progress reports submitted by the subrecipients to supporting documentation.¹⁶ The LCLE officials told us they would improve in this area by including this as a monitoring step.¹⁷

We requested baseline data to measure the sampled goals. The OJP Financial Guide requires the LCLE to identify data that measures the results of their work for each grant. The LCLE could not provide baseline data for the sampled goals specific to each 2008 grant because the LCLE did not measure program goals accomplished for the 2008 grants.¹⁸ The December 2008 annual progress report did not provide an accurate report of the LCLE’s accomplishment of its goals specific to the 2008-DJ-BX-0026 or 2008-DJ-BX-0751 grant.

For Grant Number 2009-SU-B9-0023, an LCLE official also told us the September 2009 PMT report was completed and uploaded into GMS to serve as the annual progress report. The LCLE staff submitted the September 2009 PMT report timely on November 17, 2009. OJP approved this PMT as an annual report in GMS on January 6, 2010. In the following

¹⁶ The LCLE requires subrecipients to complete quarterly progress reports specific to their funded program. The LCLE staff combines the information from these quarterly reports into a database to prepare its annual progress reports.

¹⁷ On March 26, 2010, the LCLE submitted another annual progress report for Grant Number 2008-DJ-BX-0026. The OJP returned the report due to insufficient information in the performance management section. On May 3, 2010, the LCLE submitted an annual progress report for Grant Number 2008-DJ-BX-0751. OJP returned this report for clarification and reminded the LCLE staff to report on each JAG award separately.

¹⁸ Because the LCLE used subrecipient reports for its annual progress reports, we obtained copies of the subrecipient’s quarterly reports related to recidivism. We reviewed the reports to determine if “offender recidivism was reduced” with the 2008-DJ-BX-0026 grant funds. LCLE staff provided summaries of subrecipient progress reports on the pre-trial intervention program, drug screening program, and drug court program, which are all funded to help reduce recidivism. We determined that the LCLE did not award any subgrants related to recidivism with Grant Number 2008-DJ-BX-0026.

section, we discuss the PMT reports submitted as a required quarterly report.

Performance Management Tool Reports

The LCLE submitted the quarterly PMT reports for Grant Number 2009-SU-B9-0023 as required by OJP. These reports are uploaded to BJA's PMT system.¹⁹

At the time of our audit, the LCLE staff had completed the three required PMT reports for the quarters ended June 30, 2009, September 30, 2009, and December 31, 2009, for Grant Number 2009-SU-B9-0023. We attempted to test the September 2009, PMT report for timeliness and accuracy. We asked an LCLE official to provide support for the timely submission of the September 2009 report. The LCLE official told us she referred to the PMT system to obtain supporting documentation. The date of submission was not available in the system and the PMT Helpdesk staff could not provide the date. Therefore, we could not determine if LCLE timely submitted the September 2009 PMT report as a quarterly report to the PMT system.

To determine the accuracy of the report, we requested supporting documentation for a sample of performance indicators the LCLE stated as the status for: (1) the number of law enforcement personnel retained with Recovery JAG funds; and (2) cost savings, in work hours, for new systems implemented as a state or local initiative. The LCLE staff did not provide supporting documentation for the sampled data because they could not determine what data was submitted by each subrecipient. The subrecipients entered the information directly into the PMT system and the LCLE staff used this same information to submit the final PMT report to BJA as a quarterly report. An LCLE official told us they were working with BJA to determine a way to identify the corresponding subrecipient to supporting documentation. Because there was no supporting documentation available, we could not determine if the LCLE submitted a PMT report that accurately reflects the LCLE's accomplishment of its goals and objectives for Grant Number 2009-SU-B9-0023.

¹⁹ The BJA Performance Management Tool supports BJA grantees' ability to identify, collect, and report performance measurement data on activities funded by their award.

Quarterly Recovery Act Reports

In addition to standard reporting requirements, grantees receiving Recovery Act funding must also submit quarterly reports, which require both financial and programmatic data specific to Recovery Act activities. According to the BJA and OMB guidance, Recovery Act Reports are due 10 days after the close of each quarter.²⁰

For Grant Number 2009-SU-B9-0023, we reviewed the third and fourth quarter Recovery Act Reports for timeliness. The LCLE submitted each report timely. According to OMB guidance, the reports provide transparency for the use of these funds. The Recovery Act Reports are required to include the following information:

- total amount of funds received and spent on projects and activities;
- a list of projects and activities funded by name, including a description, completion status, and estimates on jobs created or retained; and
- details on sub-awards and other payments.

We reviewed the fourth quarter 2009 Recovery Act Report for accuracy. An LCLE official told us that each subrecipient submits a Recovery Act report to the LCLE. The LCLE staff compiles all of the responses and submits one report to FederalReporting.gov. Prior to testing the fourth quarter report, we asked an LCLE official about the reporting process. The LCLE official told us that: (1) there were no systemic reporting problems, (2) its monitoring staff was in the process of reviewing the prior Recovery Act report for corrections, (3) subrecipients routinely entered the wrong congressional code and amount of funds expended, (4) the LCLE was unsure of the number of jobs it would be able to create or sustain prior to receiving the Recovery grant funds, and (5) all subrecipients did not submit their individual Recovery Act reports for the fourth quarter reporting period.

The LCLE included information for 122 of 131 subrecipients in the fourth quarter 2009 Recovery Act Report.²¹ We asked LCLE officials why 9 of 131 subrecipients did not submit Recovery Act reports. An LCLE official

²⁰ According to FederalReporting.gov, the subrecipient reporting due date of January 10, 2010, was extended to January 22, 2010.

²¹ LCLE report showed 123 subrecipients. However, one subrecipient's information was listed twice.

told us (1) LCLE did not have any notes about why one report was late, (2) one subrecipient submitted its report after the federal reporting deadline, and (3) one sub-award had not been accepted by the reporting deadline. Three subrecipients did not provide a response to the LCLE. The other three subrecipients provided a variety of reasons for not submitting reports. Those reasons consisted of: (1) the agency had a backlog of reports, (2) staff family emergency interfered with the completion of the report, and (3) staff had not been informed of the notices on reporting.

We reviewed information in the fourth quarter 2009 Recovery Act Report for a sample of subrecipients. We compared the information to the subrecipients' grant files for accuracy. The LCLE reported \$4,184,650 in disbursements to 122 subrecipients. We traced a sample of 14 subrecipients' disbursements, totaling \$1,107,279, to supporting documentation. The LCLE accurately reported the funds reimbursed.

Using the same sample discussed above, we traced the sub-award date to supporting documentation for each subrecipient. We found inconsistency in the reported subaward date on the fourth quarter 2009 Recovery Act Report. The sub-award date was listed as either the date the subrecipient or the LCLE signed the sub-award document or the project's start date. The sub-award date should have been shown as the date the sub-award document was signed according to Recovery.com in a document titled "Recipient Reporting Data Model" for quarter ended December 31, 2009. An LCLE official told us they were aware of the inconsistency and will have the subrecipients use the correct date in the future.

For the Recovery Act reports, the data pertaining to jobs created and retained is reported as Full Time Equivalent (FTE). According to OMB Memorandum 10-08, dated December 18, 2009, the formula for calculating FTEs is as follows.

TOTAL NUMBER OF HOURS WORKED AND FUNDED BY RECOVERY ACT WITHIN REPORTING QUARTER	÷	QUARTERLY HOURS IN A FULL-TIME SCHEDULE²²	=	FTEs
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The LCLE staff reported 83.23 FTEs as jobs created or sustained in the fourth quarter 2009 Recovery Act Report. We were not able to verify the accuracy of the FTEs reported because the LCLE staff did not provide

²² OMB Memorandum 10-08 describes the calculation for quarterly hours in a full-time schedule as 520 hours (2,080 hours annually divided by 4 quarters).

supporting documents for each subrecipient's FTE calculation.²³ During this audit, an LCLE official told us they realized some of the subrecipients reported FTEs although their sub-award did not fund jobs. Because the subrecipients reported inaccurate information, the LCLE should correct data reported for the quarter ended December 2009. Also, in response to this finding, an LCLE official provided a copy of written procedures it planned to follow in verifying FTEs effective for the first quarter 2010 Recovery Act Report. The LCLE submitted a spreadsheet to show its efforts made to report the FTEs correctly for the January 2010 through March 2010 reporting period. The spreadsheet includes a list of all 131 subrecipients and identifies the subrecipients that received funding for positions and the number of FTEs reported by each subrecipient. This information allows the LCLE staff to easily identify and add only funded FTEs.

For Grant Number 2009-SU-B9-0023, we asked the LCLE if they submitted any corrections for the fourth quarter 2009 Recovery Act Report and verified the accuracy of the reported 83.23 FTEs. An LCLE official told us no revisions were made to the report, and the FTE totals could not be verified because of insufficient information submitted by subrecipients. An LCLE official also told us they continue to require its subrecipients to provide written documentation of hours reported each quarter. Based on our review, the Recovery Act report covering the period October 1, 2009, through December 31, 2009, did not include correct information for all subrecipients and included unsupported FTE calculations.

Program Performance and Accomplishments

The LCLE was awarded funds under the JAG and Recovery Act awards to continue projects according to the JAG purpose areas and Louisiana's following three priority areas.

- **Priority One:** establish and continue programs to impact drug control and violent or non-violent crime and related prosecution problems of the state.
- **Priority Two:** address recidivism by strengthening those areas of the criminal justice system where emphasis on the prevention of crime and drug abuse intervention, treatment, and rehabilitation is lacking.

²³ An LCLE staff member provided us a compact disk with the subrecipients' job calculations spreadsheets. The LCLE staff member used the Recovery Act reports instead of the job calculation documents to determine the 83.23 FTEs. We were not able to find or match the Recovery Act reports on the compact disk for 48 of the 122 subrecipients.

- **Priority Three:** respond to the need for specialized law enforcement, prosecution, judicial system improvement, and enhancement of forensic laboratories.

In the applications for the 2008 grants and 2009 Recovery grant, the LCLE consistently described programs it planned to fund under each priority area. The LCLE described each priority as “areas of greatest need” in an effort to enhance anti-crime and drug-control law enforcement services in Louisiana. We asked LCLE staff to provide supporting documentation used to determine the priority areas and the goals accomplished through program activity. An LCLE official told us the priority areas are determined based on staff experience and knowledge of law enforcement programs. Also, the official said, subrecipients’ historically request the same programs, such as Knock and Talk in its applications.²⁴ We believe the LCLE staff could improve its method for identifying priority areas and needs for its formula JAG program. We explained to the LCLE staff that they could be misstating its “greatest areas of need” by not using more reliable sources of information, such as statistical data, financial documents on historical sub-award funding, and past subrecipient applications. The LCLE officials agreed.

In each application for Grant Numbers 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023, the LCLE stated that it planned to allocate funds for sub-awards in six of seven JAG purpose areas as follows: (1) 60 percent for law enforcement programs; (2) 6 percent for prosecution and court programs; (3) 8 percent for prevention and education programs; (4) 0.5 percent for corrections and community corrections programs; (5) 4.5 percent for drug treatment programs; and (6) 21 percent for planning, evaluation, and technology improvement programs.²⁵ The LCLE staff provided supporting documentation for actual allocation of the grant funds. The following exhibit shows the actual allocations for each grant reviewed.²⁶

²⁴ The LCLE identified the following programs that support each priority area as: (1) Knock and Talk – utilizes law enforcement resources to effectively address citizen complaints of illegal drug activities at residences and reduces the number of drug related warrants; (2) Pre-Trial Intervention – reduces the trial caseload of first offense substance abuse related crimes by monitoring through drug testing and treatment; and (3) Anti-Terrorist – develops a team of select law enforcement officers capable of dealing with terrorists and other volatile situations beyond the scope of conventional law enforcement.

²⁵ The LCLE has not made sub-awards for the most recently added purpose area, Crime Victim and Witness Program.

²⁶ See Appendix II, III, and IV for a list of the 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023 sub-award recipients.

EXHIBIT 5: ACTUAL ALLOCATION FOR GRANT FUNDS BY JAG PURPOSE

Area Funded	Amount and Percent Allocated		
	2008-DJ-BX-0026	2008-DJ-BX-0751	2009-SU-B9-0023
Law Enforcement Programs	\$1,026,335	\$61,111	\$6,280,061
	54.311%	34.770%	29.345%
Prosecution and Court Programs	\$31,262	\$5,282	\$1,381,161
	1.654%	3.005%	6.454%
Prevention and Education Programs	\$11,714	\$0	\$598,407
	0.620%	0.000%	2.796%
Corrections and Community Corrections Programs	\$0	\$0	\$1,210,923
	0.000%	0.000%	5.658%
Drug Treatment and Enforcement Programs	\$99,783	\$21,470	\$3,100,000
	5.280%	12.216%	14.485%
Planning Evaluation, and Technology Improvement Programs	\$467,768	\$46,594	\$7,117,359
	24.753%	26.510%	33.257%
Crime Prevention and Witness Programs	\$0	\$0	\$0
	0.000%	0.000%	0.000%
LCLE Administrative Costs	\$188,975	\$17,576	\$1,712,069
	10.000%	10.000%	8.000%
Unallocated Grant Funds	\$63,912	\$23,727	\$880
	3.382%	13.500%	0.004%
Total	\$1,889,749	\$175,760	\$21,400,860
	100%	100%	100%

Source: LCLE

We identified variances in the planned and actual allocation. An LCLE official told us this occurred because the actual percentage of sub-awards depends on final approval of the subrecipients' applications. We do not take exception to the difference in the LCLE's planned and actual allocation of sub-awards by JAG purpose area. However, the LCLE has not allocated \$88,519 of the funds for three grants. The unallocated funds represent 0.38 percent of total grant funds available from the three grants. An LCLE official told us they have plans for most of the unallocated funds as follows.

- The LCLE plans to sub-award \$60,353 of the unallocated funds to subrecipient B08-8-003 to enhance its grants system or to supplement the criminal records improvement program for Grant Number 2008-DJ-BX-0026. The LCLE does not have specific sub-award plans for the remaining \$3,559 of unallocated grant funds.
- The LCLE plans to pass through the unallocated \$23,727 as a sub-award to subrecipient B81-8-002 for criminal records improvement for Grant Number 2008-DJ-BX-0751.
- The LCLE plans to pass through the unallocated \$880 as a sub-award for Grant Number 2009-SU-B9-0023.

Also, for the Recovery Act JAG grant, 51 of the 122 (or 42 percent) reporting subrecipients showed zero as the total sub-award funds disbursed as of December 31, 2009. The 51 sub-awards total \$7,940,807 and had start dates between July 1, 2009, and August 31, 2009.²⁷ The LCLE staff should determine whether these 51 subrecipients have implemented their programs.²⁸ The OJP Financial Guide states that that if a project is not operational within 60 and 90 days of the original start date of the award period, the subrecipient must report by letter to the LCLE the steps taken to initiate the project, the reasons for delay, and the expected revised start date. If subrecipient programs are not operational within 90 days, then LCLE may cancel the sub-award, redistribute the funds, or extend the project under special circumstances. We asked LCLE if they asked those subrecipients whether their programs were operational because there were no reported disbursements as of December 31, 2009. An LCLE official told us that calls were placed to subrecipients that did not begin their programs

²⁷ See Appendix IV for the 51 subrecipients. We identified only the subrecipients with zero disbursements as of December 31, 2009, for the 2009-SU-B9-0023 grant, but the LCLE should follow up with all JAG subrecipients to ensure their programs are operational.

²⁸ An LCLE official told us subrecipients with sub-awards \$40,000 or less may report expenditures quarterly at the latest and subrecipients with sub-awards greater than \$40,000 must report expenditures monthly for reimbursement.

within the first 60 days, but LCLE did not record a log of these calls. The LCLE should obtain written letters from all subrecipients that have not implemented their programs within 60 and 90 days.

The LCLE properly made sub-awards for allowable programs according to the JAG purpose areas. However, as discussed in the Reporting section, the LCLE relied upon subrecipients' progress reporting to report its program performance to OJP. The LCLE did not verify information submitted by subrecipients for its performance reporting. Because the LCLE did not verify this information included in its performance reports, we were not able to determine how well the LCLE is accomplishing the goals and objectives for Grant Numbers 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023.

Conclusion

We identified no findings in the areas of cash management, program income, or supplanting. There were minor deficiencies and needed improvement in the areas of grant requirements, internal controls, grant expenditures, and financial reporting. We identified \$6,972 in unsupported costs that the LCLE reimbursed to subrecipients. Our major areas of findings were related to the management of subrecipients, progress reporting, and program performance and accomplishments. The LCLE should document and complete thorough monitoring of on-site visits, coordinate its monitoring and auditing efforts, ensure accurate submission of progress reports, ensure implementation of all sub-awards, and establish baseline data to measure program progress and accomplishments for each JAG award.

Recommendations

OJP should ensure that the:

1. LCLE remedies the \$6,972 in questioned costs for unsupported expenditures.
2. LCLE properly approves eligible sole source providers as requested by subrecipients.
3. LCLE staff receives training to complete thorough and accurate monitoring reports.
4. LCLE's program and fiscal staff coordinate their duties to ensure adequate coverage of monitoring reviews and audits.

5. LCLE completes separate annual progress reports for all JAG awards.
6. LCLE develops a method to verify a sample of the quarterly progress reports to supporting documentation submitted by subrecipients.
7. LCLE is able to identify the performance data submitted in the Performance Management Tool by each subrecipient to allow the LCLE staff to trace the data to supporting documentation.
8. LCLE submits the Recovery Act reports with supported, consistent, and complete data for all subrecipients.
9. LCLE identifies baseline data to measure program performance for each open JAG award.
10. LCLE obtains written letters as required with plans for initiation or explanation for delay from all JAG subrecipients when their programs are not operational within 60 and 90 days of the original start date of the award period.

OBJECTIVE, SCOPE, AND METHODOLOGY

The purpose of our audit was to determine whether costs claimed under these grants were allowable, reasonable, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant. The objective of our audit was to review performance in the following areas: (1) grant requirements; (2) internal control environment; (3) cash management; (4) program income; (5) grant expenditures; (6) supplanting; (7) management of subrecipients; (8) Financial Status Reports (FSR), Progress Reports, and Recovery Act Reports; and (9) 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit scope covered the Recovery Act JAG (2009-SU-B9-0023) and the most recent JAG awards (2008-DJ-BX-0026 and 2008-DJ-BX-0751) that had sufficient expenditures to test both grantee and subrecipient transactions. We analyzed the expenditure reports for each grant 2006 through 2009 as listed below and decided the 2008 grants and 2009 Recovery grant had the most current and sufficient set of expenditures to test. As shown in Exhibit 6, the LCLE incurred the following number of transactions and amount in expenditures as of November 16, 2009:

EXHIBIT 6: THE LCLE’S GRANT EXPENDITURES

Grant Award	Total Transactions	Total Expenditures
2006-DJ-BX-0037	1,808	\$3,508,654
2007-DJ-BX-0094	1,151	3,629,092
2008-DJ-BX-0026	182	915,639
2008-DJ-BX-0751	2	5,625
2009-DJ-BX-0732	0	0
2009-SU-B9-0023	511	2,694,268
Total	3,654	\$10,753,278

Source: LCLE

We reviewed the transactions for JAG Grant Numbers 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023. Excluding subrecipient and payroll transactions, there were 90 grantee expenditure transactions for the 2009 Recovery Grant. There were a combined 184 subrecipient transactions for the 2008 grants and 83 subrecipient transactions for the 2009 Recovery grant. Therefore, we selected 110 sample expenditures to include 55 samples from the 2008 grants combined and 2009 Recovery grant respectively.

Our audit concentrated on, but was not limited to, the period October 1, 2007, through December 31, 2009, for Grant Numbers 2008-DJ-BX-0026, 2008-DJ-BX-0751, and 2009-SU-B9-0023. The LCLE drew down the total award amounts of \$1,889,749 by October 1, 2008, \$175,760 by February 19, 2009, and \$21,400,860 by August 18, 2009, respectively.

We tested compliance with what we consider to be the most important conditions of the grant. Unless otherwise stated in our report, the criteria we audit against are contained in the *OJP Financial Guide* and the award documents.

In conducting our audit, we performed sample testing in five areas, which were grant expenditures, including payroll; management of subrecipients; FSRs; Progress Reports; and Recovery Act Reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed, such as dollar amounts or expenditure category. For Grant Numbers 2008-DJ-BX-0026 and 2008-DJ-BX-0751, we identified samples of 55 grant expenditures, 10 FSRs, and the Annual Progress Report for the period December 31, 2008. For Grant Number 2009-SU-B9-0023, we identified samples of 55 grant expenditures, the September 30, 2009, Performance Management Tool Report, and 1 of 2 Recovery Act Reports. Additionally, we reviewed 9 of 28 LCLE employees' timesheets and payroll covering 2 pay periods; 5 audits and 10 monitoring reviews; and the only 2 FSRs. This non-statistical sample design does not allow for projection of the test results to the universe from which the samples were selected.

In addition, we assessed the grantee's monitoring of subrecipients; reviewed the timeliness and accuracy of FSRs, Progress Reports, and Recovery Act Reports; and evaluated performance to grant objectives. However, we did not test the reliability of the financial management system as a whole and reliance on computer based data was not significant to our objectives.

APPENDIX II

**GRANT NUMBER 2008-DJ-BX-0026
ALLOCATION OF FUNDS**

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
1	B08-1-001	Claiborne Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$17,478
2	B08-1-002	DeSoto Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$38,168
3	B08-1-003	Lincoln Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$28,697
4	B08-1-004	City of Natchitoches	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$26,486
5	B08-1-005	Webster Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$21,439
6	B08-2-001	Town of Bernice	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$6,908
7	B08-2-002	Caldwell Parish Sheriff's Office	Law Enforcement Programs	Clandestine Lab Eradication	\$3,184
8	B08-2-003	East Carroll Parish Sheriff's Office	Law Enforcement Programs	K-9 Narcotics Unit	\$2,699
9	B08-2-004	Franklin Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$16,162
10	B08-2-005	Jackson Parish Sheriff's Office	Law Enforcement Programs	Clandestine Lab Eradication	\$4,589
11	B08-2-006	Morehouse Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$9,226
12	B08-2-007	City of West Monroe	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$44,492
13	B08-2-008	Tensas Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$1,871
14	B08-2-009	Madison Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$3,969
15	B08-3-001	Avoyelles Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$17,813

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
16	B08-3-002	Catahoula Parish Sheriff's Office	Law Enforcement Programs	Integrated Criminal Apprehension	\$10,508
17	B08-3-003	Concordia Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$11,358
18	B08-3-004	Grant Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$11,358
19	B08-3-005	LaSalle Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$5,263
20	B08-3-006	City of Alexandria	Law Enforcement Programs	Criminal Patrols	\$24,570
21	B08-3-007	Vernon Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$22,770
22	B08-3-008	Winn Parish Sheriff's Office	Law Enforcement Programs	K-9 Narcotics Unit	\$9,938
23	B08-4-001	Acadia Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$5,682
24	B08-4-002	City of Crowley	Law Enforcement Programs	Integrated Criminal Apprehension	\$0
25	B08-4-003	City of Rayne	Law Enforcement Programs	K-9 Narcotics Unit	\$0
26	B08-4-004	Evangeline Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$5,682
27	B08-4-005	City of Ville Platte	Law Enforcement Programs	Street Sales Disruption	\$5,682
28	B08-4-006	Iberia Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$5,682
29	B08-4-007	16th Judicial District Attorney's Office	Prosecution and Court Programs	Differentiated Case Management	\$5,682
30	B08-4-008	Lafayette Parish Sheriff's Office	Law Enforcement Programs	Street Sales Disruption	\$5,682

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
31	B08-4-009	City of Carenco	Law Enforcement Programs	Criminal Patrols	\$5,682
32	B08-4-010	Lafayette Consolidated Government	Law Enforcement Programs	Criminal Patrols	\$5,682
33	B08-4-011	City of Scott	Law Enforcement Programs	Street Sales Disruption	\$5,682
34	B08-4-012	St. Landry Parish Sheriff's Office	Law Enforcement Programs	Street Sales Disruption	\$5,682
35	B08-4-013	27th Judicial District Attorney's Office	Prosecution and Court Programs	Court Delay Reduction	\$5,679
36	B08-4-014	City of Eunice	Law Enforcement Programs	Criminal Patrols	\$5,682
37	B08-4-015	City of Opelousas	Law Enforcement Programs	Integrated Criminal Apprehension	\$5,682
38	B08-4-016	St. Martin Parish Sheriff's Office	Law Enforcement Programs	Drug Knock And Talk Program	\$5,682
39	B08-4-017	City of Breaux Bridge	Law Enforcement Programs	Community Policing	\$5,682
40	B08-4-018	City of St. Martinville	Planning Evaluation, and Technology Improvement Programs	Evidence / Records Preservation	\$5,682
41	B08-4-019	St. Mary Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$5,682
42	B08-4-020	Vermillion Parish Sheriff's Office	Law Enforcement Programs	Integrated Criminal Apprehension	\$0
43	B08-4-021	City of Abbeville	Law Enforcement Programs	Criminal Patrols	\$5,682

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
44	B08-4-022	Town of Erath	Law Enforcement Programs	Criminal Patrols	\$5,685
45	B08-4-023	City of Rayne	Law Enforcement Programs	Street Sales Disruption	\$5,682
46	B08-4-024	City of Crowley	Planning Evaluation, and Technology Improvement Programs	Information Systems Upgrade	\$5,682
47	B08-4-025	City of Rayne	Law Enforcement Programs	Integrated Criminal Apprehension	\$0
48	B08-4-026	Vermillion Parish Sheriff's Office	Law Enforcement Programs	Street Sales Disruption	\$5,682
49	B08-05-001	18th Judicial District Court, Division A	Drug Treatment and Enforcement Programs	Drug Screening	\$3,263
50	B08-05-002	West Baton Rouge Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$15,776
51	B08-05-003	West Baton Rouge Parish Sheriff's Office	Prevention and Education Programs	Anti-Terrorist Training Program	\$11,714
52	B08-05-004	Iberville Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$17,818
53	B08-05-005	Plaquemine City Court	Drug Treatment and Enforcement Programs	Drug Screening	\$1,774
54	B08-05-006	Ascension Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$10,467
55	B08-05-007	City of Gonzales	Planning Evaluation, and Technology Improvement Programs	Enhance Crime Scene Unit	\$2,780

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
56	B08-05-008	East Baton Rouge Sheriff's Office	Law Enforcement Programs	Targeting Violent Criminals	\$15,704
57	B08-05-009	City of Baton Rouge	Law Enforcement Programs	Targeting Violent Criminals	\$19,277
58	B08-05-010	City of Baker	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$0
59	B08-05-011	West Feliciana Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$5,306
60	B08-05-012	Town of St. Francisville	Law Enforcement Programs	Criminal Patrols	\$1,599
61	B08-05-013	St. Helena Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$1,980
62	B08-05-014	Tangipahoa Parish Sherriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$22,218
63	B08-05-015	City of Hammond	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$10,665
64	B08-05-016	Washington Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$9,323
65	B08-05-017	22nd Judicial District Attorney's Office	Prosecution and Court Programs	Career Criminal Prosecution	\$19,901
66	B08-05-018	East Baton Rouge Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$19,995
67	B08-6-001	Beauregard parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$43,958
68	B08-6-002	Allen Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$22,570
69	B08-6-003	City of Lake Charles	Law Enforcement Programs	Crime Activity Patrol	\$19,034

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
70	B08-6-004	Calcasieu Parish Sheriff's Office	Law Enforcement Programs	Street Sales Disruption	\$19,033
71	B08-6-005	Jefferson Davis Parish Sheriff's Office	Law Enforcement Programs	Street Reduction of Violent Crime	\$8,182
72	B08-6-006	Town of Kinder	Law Enforcement Programs	Street Sales Disruption	\$8,182
73	B08-7-001	City of Gretna	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$28,446
74	B08-7-002	Jefferson Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$28,446
75	B08-7-003	24th Judicial District Attorney's Office	Drug Treatment and Enforcement Programs	Pretrial Intervention	\$28,446
76	B08-7-004	City of Kenner	Law Enforcement Programs	Targeting Computer & High Tech Crime	\$6,444
77	B08-7-005	City of Westwego	Law Enforcement Programs	Criminal Patrols	\$6,444
78	B08-7-006	City of Harahan	Law Enforcement Programs	Street Sales Disruption	\$3,241
79	B08-7-007	Lafourche Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$7,860
80	B08-7-008	St. John the Baptist Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$6,050
81	B08-7-009	St. Tammany Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$20,069
82	B08-7-010	Terrebonne Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$15,040

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
83	B08-7-011	Plaquemines Parish Sheriff's Office	Law Enforcement Programs	Street Sales Disruption	\$5,322
84	B08-7-012	29th Judicial District Attorney's Office	Planning Evaluation, and Technology Improvement Programs	Information Systems Upgrade	\$1,704
85	B08-7-013	32nd Judicial District Attorney's Office	Drug Treatment and Enforcement Programs	Continuing Aftercare Services	\$6,300
86	B08-7-014	Terrebonne Parish Consolidated	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$15,815
87	B08-7-015	City of Covington	Law Enforcement Programs	Criminal Patrols	\$0
88	B08-7-016	22nd Judicial District Attorney's Office	Prosecution and Court Programs	Career Criminal Prosecution	\$0
89	B08-7-017	25th Judicial District Attorney's Office	Planning Evaluation, and Technology Improvement Programs	Information Systems Upgrade	\$1,920
90	B08-8-001	Louisiana Sheriff's Association	Planning Evaluation, and Technology Improvement Programs	Criminal Records Improvement	\$200,000
91	B08-8-002	Louisiana Commission on Law Enforcement	Planning Evaluation, and Technology Improvement Programs	Criminal Records Improvement	\$250,000
92	B08-8-003	Louisiana Commission on Law Enforcement	Planning Evaluation, and Technology Improvement Programs	Enhance Information Technology	\$0

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
93	B08-8-004	Iberia Parish Sheriff's Office ²⁹	Law Enforcement Programs	Criminal Patrols	\$0
94	B08-9-001	City of New Orleans	Law Enforcement Programs	Criminal Patrols	\$110,846
95	B08-9-002	Orleans Parish Criminal District	Drug Treatment and Enforcement Programs	Drug Screening	\$60,000
96	B08-9-003	Orleans Parish Criminal Sheriff's Office	Law Enforcement Programs	Crime Activity Patrol	\$60,000
	ADM01	Louisiana Commission on Law Enforcement	Planning, Evaluation, and Technology Improvement Programs	Administrative	\$188,975
				Unallocated ³⁰	\$63,912
				Total	\$1,889,749

Source: LCLE

²⁹ The LCLE subawarded \$20,814 to the Iberia Sheriff's Office using interest dollars earned on the drawdown of the grant funds.

³⁰ The LCLE plans to subaward \$60,353 of the unallocated funds to a subrecipient to enhance its grants system or to supplement the criminal records improvement program. The LCLE currently does not have specific plans for the remaining \$3,559 unallocated funds. The funds will be passed through as a sub-award in the future.

APPENDIX III

**GRANT NUMBER 2008-DJ-BX-0751
ALLOCATION OF FUNDS**

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
1	B81-1-001	Bienvenue Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$12,302
2	B81-2-001	West Carroll Parish Sheriff	Law Enforcement Programs	Criminal Patrols	\$8,659
3	B81-3-001	9th Judicial District Court	Prosecution and Court Programs	Drug Court	\$5,282
4	B81-3-002	City of Bunkie	Planning, Evaluation, and Technology Improvement Programs	Integrated Criminal Apprehension	\$5,282
5	B81-4-001	City of Crowley	Law Enforcement Programs	Criminal Patrols	\$11,626
6	B81-5-001	Livingston Parish Sheriff's Department	Law Enforcement Programs	K-9 Narcotics Unit	\$17,274
7	B81-6-001	Town of Kinder	Law Enforcement Programs	Street Sales Disruption	\$5,625
8	B81-6-002	Jefferson Davis Parish Sheriff's Office	Law Enforcement Programs	Street Reduction of Violent Crime	\$5,625
9	B81-7-001	St. Bernard Parish Sheriff's Office	Planning, Evaluation, and Technology Improvement Programs	Integrated Criminal Apprehension	\$17,584
10	B81-8-001	Louisiana Commission on Law Enforcement	Planning, Evaluation, and Technology Improvement Programs	Criminal Records Improvement	\$0

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
11	B81-8-002	Louisiana Sheriff's Association	Planning, Evaluation, and Technology Improvement Programs	Criminal Records Improvement	\$23,728
12	B81-9-001	City of New Orleans	Drug Treatment and Enforcement Programs	Narcotics Hotline Task Force	\$21,470
	B81-8-ADM	Louisiana Commission on Law Enforcement	Planning, Evaluation, and Technology Improvement Programs	Administrative	\$17,576
				Unallocated ³¹	\$23,727
				Total	\$175,760

Source: LCLE

³¹ LCLE plans to subaward the unallocated \$23,727 to a subrecipient for criminal records improvement.

APPENDIX IV

**GRANT NUMBER 2009-SU-B9-0023
ALLOCATION OF FUNDS³²**

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
1	B82-8-001	14th Judicial District Court	Prosecution and Court Programs	Court Delay Reduction	\$137,622
2	B82-8-002	15th Judicial District Court	Prevention and Education Programs	Delinquency Prevention	\$40,310
3	B82-8-003	16th Judicial District Court	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$59,204
4	B82-8-004	19th Judicial District Court	Prosecution and Court Programs	Drug Court	\$131,700
5	B82-8-005	22nd Judicial District Court	Prosecution and Court Programs	Drug Court	\$150,300
6	B82-8-006	24th Judicial District Court	Prosecution and Court Programs	Court Delay Reduction	\$81,991
7	B82-8-007	26th Judicial District Court	Prosecution and Court Programs	Court Delay Reduction	\$32,000
8	B82-8-008	30th Judicial District Court	Prosecution and Court Programs	Court Delay Reduction	\$82,608
9	B82-8-009	3rd Judicial District Court	Drug Treatment and Enforcement Programs	Drug Screening	\$72,600
10	B82-8-010	Caddo Parish Commission	Prosecution and Court Programs	Court Delay Reduction	\$56,834
11	B82-8-011	Calcasieu Parish Police Jury	Prosecution and Court Programs	Drug Court	\$113,552
12	B82-8-012	East Baton Rouge Juvenile Court	Prosecution and Court Programs	Drug Court	\$82,682
13	B82-8-013	Orleans Parish Juvenile Court	Prevention and Education Programs	Pretrial Intervention	\$198,991

³² The 51 subrecipients with zero disbursements as of December 31, 2009, are in bold text listed in the column "Number of Subrecipients."

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
14	B82-8-014	Acadiana Crime Lab	Planning Evaluation, and Technology Improvement Programs	Crime Lab Upgrade	\$130,048
15	B82-8-015	North Louisiana Crime Lab	Law Enforcement Programs	Criminal Patrols	\$145,595
16	B82-8-016	City of Abbeville	Law Enforcement Programs	Criminal Patrols	\$83,084
17	B82-8-017	Town of Addis	Law Enforcement Programs	Targeting Violent Criminals	\$225,726
18	B82-8-018	City of Baker	Law Enforcement Programs	Narcotics Response Team	\$115,667
19	B82-8-019	City of Bogalusa	Planning Evaluation, and Technology Improvement Programs	Information Systems Upgrade	\$39,000
20	B82-8-020	City of Bunkie	Law Enforcement Programs	Criminal Patrols	\$83,084
21	B82-8-021	Town of Church Point	Law Enforcement Programs	Street Sales Disruption	\$49,040
22	B82-8-022	Town of Colfax	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$47,750
23	B82-8-023	City of Covington	Law Enforcement Programs	Criminal Patrols	\$120,342
24	B82-8-024	City of Denham Springs	Law Enforcement Programs	Criminal Patrols	\$97,734
25	B82-8-025	City of DeQuincy	Law Enforcement Programs	Street Sales Disruption	\$30,500

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
26	B82-8-026	Village of Dodson	Law Enforcement Programs	Criminal Patrols	\$21,508
27	B82-8-027	Village of Epps	Law Enforcement Programs	Criminal Patrols	\$21,308
28	B82-8-028	Town of Erath	Law Enforcement Programs	Targeting Violent Criminals	\$105,109
29	B82-8-029	City of Eunice	Law Enforcement Programs	Criminal Patrols	\$142,040
30	B82-8-030	Town of Ferriday	Law Enforcement Programs	Community Policing	\$64,241
31	B82-8-031	Village of Fisher	Law Enforcement Programs	Criminal Patrols	\$85,996
32	B82-8-032	Village of Florien	Planning Evaluation, and Technology Improvement Programs	Criminal Records Improvement	\$199,673
33	B82-8-033	City of Franklin	Planning Evaluation, and Technology Improvement Programs	Enhance Crime Scene Unit	\$122,460
34	B82-8-034	Village of French Settlement	Law Enforcement Programs	Criminal Patrols	\$49,298
35	B82-8-035	Village of Georgetown	Law Enforcement Programs	Criminal Patrols	\$21,708
36	B82-8-036	City of Gonzales	Planning Evaluation, and Technology Improvement Programs	Criminal Records Improvement	\$149,357

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
37	B82-8-037	Town of Gramercy	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$42,458
38	B82-8-038	Town of Grand Isle	Law Enforcement Programs	Community Policing	\$40,152
39	B82-8-039	Village of Grayson	Law Enforcement Programs	Street Sales Disruption	\$53,000
40	B82-8-040	City of Gretna	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$169,238
41	B82-8-041	City of Harahan	Law Enforcement Programs	Community Policing	\$48,003
42	B82-8-042	Town of Haughton	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$67,706
43	B82-8-043	Village of Hodge	Law Enforcement Programs	Community Policing	\$74,103
44	B82-8-044	Town of Iowa	Law Enforcement Programs	Community Policing	\$75,567
45	B82-8-045	Town of Jean Lafitte	Prevention and Education Programs	Rural Crime Prevention	\$74,506
46	B82-8-046	City of Jennings	Planning Evaluation, and Technology Improvement Programs	Enhance Crime Scene Unit	\$94,625
47	B82-8-047	City of Kenner	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$33,774

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
48	B82-8-048	Town of Mangham	Law Enforcement Programs	Criminal Patrols	\$40,000
49	B82-8-049	Town of Many	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$149,462
50	B82-8-050	Village of Marion	Law Enforcement Programs	Criminal Patrols	\$21,308
51	B82-8-051	City of Minden	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$15,929
52	B82-8-052	City of Monroe	Law Enforcement Programs	Crime Activity Patrol	\$21,308
53	B82-8-053	Napoleonville, Village of	Law Enforcement Programs	Community Policing	\$151,628
54	B82-8-054	City of Natchitoches	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$70,890
55	B82-8-055	City of Pineville	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$42,111
56	B82-8-056	City of Plaquemine	Law Enforcement Programs	Community Policing	\$108,959
57	B82-8-057	Town of Pollock	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$14,298

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
58	B82-8-058	Village of Port Vincent	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$49,514
59	B82-8-059	City of Slidell	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$169,412
60	B82-8-060	City of Springhill	Law Enforcement Programs	Criminal Patrols	\$107,450
61	B82-8-061	Terrebonne Parish Consolidated Government	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$99,471
62	B82-8-062	City of Vidalia	Law Enforcement Programs	Criminal Patrols	\$96,524
63	B82-8-063	Town of Walker	Law Enforcement Programs	Criminal Patrols	\$127,145
64	B82-8-064	City of West Monroe	Law Enforcement Programs	Criminal Patrols	\$78,304
65	B82-8-065	City of Westwego	Law Enforcement Programs	Criminal Patrols	\$155,028
66	B82-8-066	City of Winnfield	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$66,961
67	B82-8-067	Town of Wisner	Law Enforcement Programs	K-9 Narcotics Unit	\$171,456
68	B82-8-068	19th Judicial District Attorney's Office	Prosecution and Court Programs	Violent Crime Prosecution	\$212,418

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
69	B82-8-069	3rd Judicial District Attorney's Office	Prosecution and Court Programs	MDO Prosecution Unit	\$50,000
70	B82-8-070	9th Judicial District Attorney's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Records Improvement	\$25,000
71	B82-8-071	Louisiana District Attorneys' Association	Planning Evaluation, and Technology Improvement Programs	Information Systems Upgrade	\$1,292,262
72	B82-8-072	Orleans Parish District Attorney	Prevention and Education Programs	Pretrial Intervention	\$212,000
73	B82-8-073	Acadia Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$113,435
74	B82-8-074	Allen Parish Sheriff's Office	Law Enforcement Programs	Drug Knock and Talk Program	\$19,564
75	B82-8-075	Ascension Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Evidence / Records Preservation	\$58,982
76	B82-8-076	Assumption Parish Sheriff's Office	Law Enforcement Programs	Community Policing	\$68,558
77	B82-8-077	Beauregard Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$105,649
78	B82-8-078	Calcasieu Parish Sheriff's Office	Law Enforcement Programs	Crime Activity Patrol	\$84,322

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
79	B82-8-079	Caldwell Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$65,000
80	B82-8-080	Catahoula Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$156,081
81	B82-8-081	Claiborne Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Information Systems Upgrade	\$68,855
82	B82-8-082	Concordia Parish Sheriff's Office	Corrections and Community Corrections Programs	Enhanced Job Skills Program	\$158,897
83	B82-8-083	DeSoto Parish Sheriff's Office	Law Enforcement Programs	Community Policing	\$64,638
84	B82-8-084	East Carroll Parish Sheriff's Office	Corrections and Community Corrections Programs	Reduction of Drugs in Prison	\$166,260
85	B82-8-085	East Feliciana Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$68,558
86	B82-8-086	Evangeline Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$76,575
87	B82-8-087	Franklin Parish Sheriff's Office	Law Enforcement Programs	Correctional Surveillance Enhancement	\$176,385
88	B82-8-088	Grant Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$68,558
89	B82-8-089	Iberia Parish Sheriff's Office	Law Enforcement Programs	Multi-Jurisdictional Task Force	\$73,736
90	B82-8-090	Iberville Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$41,921

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
91	B82-8-091	Jackson Parish Sheriff's Office	Law Enforcement Programs	K-9 Narcotics Unit	\$146,547
92	B82-8-092	Jefferson Davis Parish Sheriff's Office	Law Enforcement Programs	Street Sales Disruption	\$168,872
93	B82-8-093	Louisiana Sheriffs' Association	Planning Evaluation, and Technology Improvement Programs	Criminal Records Improvement	\$1,133,667
94	B82-8-094	Lafourche Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$130,408
95	B82-8-095	LaSalle Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$87,118
96	B82-8-096	Lincoln Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$143,743
97	B82-8-097	Madison Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$96,396
98	B82-8-098	Natchitoches Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$139,883
99	B82-8-099	Orleans Parish Criminal Sheriff's Office	Corrections and Community Corrections Programs	Correctional Contraband Control	\$97,155
100	B82-8-100	Ouachita Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Prison Improvement	\$82,185

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
101	B82-8-101	Plaquemines Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$151,852
102	B82-8-102	Richland Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$105,646
103	B82-8-103	St. Bernard Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$68,558
104	B82-8-104	St. Helena Parish Sheriff's Department	Law Enforcement Programs	Criminal Patrols	\$46,706
105	B82-8-105	St. James Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$126,766
106	B82-8-106	St. John Baptist Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$157,941
107	B82-8-107	St. Landry Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$128,163
108	B82-8-108	St. Martin Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Law Enforcement Training	\$74,125
109	B82-8-109	St. Mary Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Enhance Crime Scene Unit	\$92,456

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
110	B82-8-110	St. Tammany Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$46,377
111	B82-8-111	Tensas Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$94,879
112	B82-8-112	Terrebonne Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$69,031
113	B82-8-113	Union Parish Sheriff's Office	Law Enforcement Programs	K-9 Narcotics Unit	\$131,649
114	B82-8-114	Vermilion Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$103,857
115	B82-8-115	Vernon Parish Sheriff's Office	Corrections and Community Corrections Programs	Enhanced Job Skills Program	\$138,611
116	B82-8-116	Washington Parish Sheriff's Office	Law Enforcement Programs	Correctional Surveillance Enhancement	\$101,801
117	B82-8-117	Webster Parish Sheriff's Office	Law Enforcement Programs	Community Policing	\$157,089
118	B82-8-118	West Baton Rouge Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$80,047
119	B82-8-119	West Carroll Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$21,308
120	B82-8-120	West Feliciana Parish Sheriff's Office	Law Enforcement Programs	Criminal Patrols	\$87,311

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
121	B82-8-121	Winn Parish Sheriff's Office	Planning Evaluation, and Technology Improvement Programs	Criminal Justice Technology Upgrades	\$80,205
122	B82-8-122	Louisiana Chiefs' of Police Association	Planning Evaluation, and Technology Improvement Programs	Law Enforcement Training	\$100,000
123	B82-8-123	Louisiana Department of Justice	Law Enforcement Programs	White Collar Crime	\$200,000
124	B82-8-124	Louisiana Department of Public Safety and Corrections - Corrections Administration	Corrections and Community Corrections Programs	Secure Inmate Transport	\$650,000
125	B82-8-125	Louisiana District Attorneys' Association	Planning Evaluation, and Technology Improvement Programs	Information Systems Upgrade	\$306,637
126	B82-8-126	Louisiana Office of Juvenile Justice	Drug Treatment and Enforcement Programs	Treatment Of Juvenile Offenders	\$3,100,000
127	B82-8-127	Louisiana Public Defender Board	Prosecution and Court Programs	Differentiated Case Management	\$49,454
128	B82-8-128	Louisiana Sheriffs' Association	Planning Evaluation, and Technology Improvement Programs	Criminal Records Improvement	\$500,000

Number of Subrecipients	Subaward Number	Name of Subrecipient	Byrne JAG Purpose Area	Program Area	Amount
129	B82-8-129	Louisiana Department of Public Safety and Corrections - Office of State Police	Law Enforcement Programs	Apprehension Enhancement	\$800,000
130	B82-8-130	Louisiana Supreme Court	Prosecution and Court Programs	Drug Court	\$200,000
131	B82-8-131	Town of Waterproof	Law Enforcement Programs	Criminal Patrols	\$142,862
	B82-8-ADM	Louisiana Commission on Law Enforcement	Planning Evaluation, and Technology Improvement Programs	Administrative	\$1,712,069
				Unallocated ³³	\$880
				Total	\$21,400,860

Source: LCLE

³³ LCLE plans to pass through the unallocated \$880 as a sub-award.

SCHEDULE OF DOLLAR-RELATED FINDINGS

QUESTIONED COSTS:	AMOUNT	PAGE
Unsupported other direct costs	6,972	10
TOTAL QUESTIONED COSTS:	\$6,972	10
TOTAL DOLLAR-RELATED FINDINGS	\$6,972	10

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

LOUISIANA COMMISSION ON LAW ENFORCEMENT'S
RESPONSE TO THE DRAFT REPORT

BOBBY JINDAL
GOVERNOR



JOEY WATSON
EXECUTIVE DIRECTOR

State of Louisiana
Office of the Governor
Louisiana Commission on Law Enforcement
and Administration of Criminal Justice

August 09, 2010

U. S. Department of Justice
Office of the Inspector General
Attn: Mr. Ferris B. Polk
Regional Audit Manager / Atlanta Regional Office
75 Spring Street, Suite 1130
Atlanta, Georgia 30303

RE: Site visit audit response of the following Department of Justice grants awarded to the Louisiana Commission on Law Enforcement (LCLE).

2008-DJ-BX-0026 Edward Byrne Memorial Assistance Grant
2008-DJ-BX-0751 Edward Byrne Memorial Assistance Grant
2009-SU-B9-0023 Edward Byrne Memorial Assistance Grant-Recovery Act

Recommendation:

1. OJP should ensure that the LCLE remedies the \$6,972 in questioned costs for unsupported expenditures.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 10 & 11
Other Direct Costs.

Louisiana Commission on Law Enforcement (LCLE) has taken steps to either support questioned expenses and/or corrective action to resolve Findings and Recommendations in Other Direct Costs of the Grant Expenditures section of the Draft Audit Report, pages ten and eleven.

In response to the report's statement, "We identified \$6,972 in questioned costs for unsupported expenditures in 3 of 55 transactions from Grant 2008-DJ-BX-0026," LCLE offers the following responses:

B08-7-001 Unsupported Amount \$4,995

Total costs charged by the sub recipient on Expenditure Report #3 for January 1 through March 31, 2009 was \$18,206 (\$13,654 Federal Share/\$4,552 Match Share). Supporting documentation submitted for those expenditures totaled \$20,423, which is over the expenditure amount. The actual amount of unsupported costs is \$2,758.

After the discrepancy was noted, the sub recipient was notified. Receipts totaling \$719 for the period of February 10, 2009 through March 16, 2009 were overlooked by the sub recipient in compiling the information to submit for review. They have been submitted and are attached.

The sub recipient submitted Sub grant Adjustment Request Number One (#1) to extend the project for two months, thereby ending it on May 31, 2009. Approval of the extension enabled the sub recipient to properly utilize the amount of the disallowed costs (\$2,039) during the extended project period. A copy of the adjustment approval and City of Gretna's receipts for cash disbursements during the extended period are attached. Receipts for cash disbursements (\$2320) are over the amount of disallowed costs; however, the overage is not charged to the sub grant.

B08-6-006 Unsupported Amount \$402

The Sub recipient was notified of the discrepancy. The sub recipient reversed the charges from the project and refunded the federal share to LCLE. A copy of the revised expenditure report and refund check (#1163 dated 7/27/10), and Sub grant Adjustment #1 reduction notice is attached.

B08-7-013 Unsupported Amount \$1,575

The sub recipient provided pay stubs; however, they were for the incorrect period. Shortly before the issuance of the Draft Audit Report, LCLE obtained a printout of the sub recipient's Check History Inquiry and forwarded it to the OIG. LCLE was notified it was not acceptable documentation to substantiate the charges. LCLE has obtained and attached copies of the check stubs for the correct reporting period as proof of payment.

Please see attachment 1 for supporting documentation on LCLE's conclusions.

Recommendation:

2. OJP should ensure that the LCLE properly approves eligible sole source providers as requested by sub recipients.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 14 & 15
Management of Funds

Louisiana Commission on Law Enforcement (LCLE) does concur with the recommendation of the Office of Inspector General, Audit Division that LCLE's internal sole source procedures were not followed in the case of one sub recipient under the Recovery Act grant requesting sole source approval for two sole source providers. The two sole source agreements were reported in the draft audit for \$ 68,855. LCLE's review found this amount to be the total of sub award and the amount of the sole source request to be \$ 51,656.

LCLE's sole source process requires:

Procurement under \$100,000	LCLE Program Manager with Advisory Board Approval and Commission Approval, (Advisory Board to present recommendation as part of the Report to the Commission).
Procurement \$100,000 and over	LCLE Staff review (three member panel composed of the Program Manager, Section Head and one other); LCLE Priorities Committee approval; Advisory Board Approval and Full Commission Approval subject to a specific vote.

Upon recommendations and conversations with the audit staff of the Inspector General, LCLE has chosen to take a more conservative approach in approving sole source requests for the Recovery grant. All sole source requests for the Recovery grant must obtain approval from LCLE regardless of amount and follow the more conservative procurement request of amounts over \$ 100,000. Also upon recommendation of the Inspector General, sole source requests are time-stamped when all required documentation has been received.

Recommendation:

3. OJP should ensure that the LCLE staff receives training to complete thorough and accurate monitoring reports.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 15 - 17
Monitoring - Thorough and Accurate Monitor Reports

Louisiana Commission on Law Enforcement (LCLE) does concur with the recommendation and offers the following response.

Formula Grants:

On non-ARRA sub recipient monitoring, LCLE provides training and technical assistance to its employees hired to conduct on-site monitoring visits to sub recipients of Federal-funded programs. The employee receives general information on the program, its requirements, such as eligibility, purpose areas, expenditure reports, progress reports, program income, Federal representative contact information, etc. The Section Supervisor, along with the Program Manager, explains the funding process, reviews the required forms, such as sub grant adjustments, reimbursement requests, with more focus on the quarterly progress reports and monitoring reports. The employee is trained on the proper completion of the sub recipient's required quarterly progress report and how to complete the monitoring report before conducting a monitoring visit. The Section Supervisor and/or the program manager accompany the employee during the training process to ensure that the employee is able to conduct and complete the monitoring report in its entirety. Upon return from a site visit, the monitor will report his or her findings to the program manager and/or fiscal section if there are areas that need additional oversight.

Based on the Recommendation #3, LCLE staff will include that the program manager signs off on the monitor's report to ensure accuracy and completeness of the report. Based on this review, additional training will be provided to the monitor and/or subrecipient when needed or requested.

ARRA Grant:

LCLE updated its monitoring reporting tool and monitoring procedure in March 2010. The new procedure requires training for new monitors on the thorough completion of monitoring reports, citing additional documentation for "no" and "n/a" responses and the inclusion of photographs for all equipment items purchased with Recovery Act funds. In addition, the LCLE has incorporated an audit compliance review addendum into the monitoring process for utilization in conjunction with the standard monitoring form. The addendum assists in identifying risk and evaluating the completion status of a grant based on funds spent and grant period remaining. The new process has been designed to ensure sub recipient projects are carried out in a manner consistent with the relevant statutes, regulations, policies and guidelines of the program.

Recommendation:

4. OJP should ensure that the LCLE's program and fiscal staff coordinate their duties to ensure adequate coverage of monitoring reviews and audits.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 16 & 17
Monitoring Reviews and Audits

Louisiana Commission on Law Enforcement (LCLE) does concur with the recommendation and offers the following response.

Formula Grants:

On non-ARRA sub recipient monitoring, the monitor advises the fiscal staff that a monitoring visit will be conducted and requests any issues that may need to be addressed. The monitor will bring blank forms (expenditure report, sub grant adjustment request, quarterly progress report, equipment inventory, etc.) to provide to the sub recipient for their use.

Based on the Recommendation #4, dialogue between the program and fiscal/audit staff will continue to ensure adequate coordination of coverage of monitoring reviews and audits.

ARRA Grant:

Based on LCLE's analysis of the draft audit report, only the monitoring reports contained incomplete information and errors. LCLE agrees that the unanswered questions in the monitoring reports could lead to grant goals and objectives not being met. Fiscal and audit personnel met to review and revise the monitoring form based on recommendations and site visit conversations with staff from Inspector General's Office. The Audit Addendum was added to the form to assist in staff coordination by evaluating audit risk and helping to evaluate the grant as to percentage of completion in dollars related to grant period remaining.

As a result of this process, the ARRA monitor will advise the fiscal/audit staff that a monitoring visit will be conducted and request any issues that may need to be addressed to ensure adequate coordination of coverage of monitoring reviews and audits.

Recommendation:

5. OJP should ensure that the LCLE completes separate annual progress reports for all JAG awards.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 19 & 20
Annual Progress Reports

Louisiana Commission on Law Enforcement (LCLE) does concur with the recommendation and offers the following response.

LCLE agrees with Recommendation #5 and will ensure that the annual progress reports for all JAG awards will be submitted individually by Federal Award year and in compliance with the required reporting timeline.

Recommendation:

6. OJP should ensure that the LCLE develops a method to verify a sample of the quarterly progress reports to supporting documentation submitted by sub recipients.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 19 - 24
Annual Progress Reports and ARRA Progress Reports

Louisiana Commission on Law Enforcement (LCLE) does concur with the recommendation and offers the following response.

Formula Grants:

On the non-ARRA sub recipient quarterly progress report, LCLE requires the sub recipient to submit their performance measurements directly to BJA's PMT System. The

sub recipient is required to print their PMT report and attach it to LCLE's quarterly progress report. Prior to a monitoring visit, the monitor reviews the quarterly progress reports on file. During the visit, the monitor is able to verify the accuracy of the information reported in the quarterly progress report.

ARRA Grant:

The LCLE submitted its September 2009 annual report timely on November 17, 2009. When completing the section 1512 report for grant number 2009-SU-B9-0023, the LCLE will calculate job totals by using the following formula: Total number of hours worked and funded by Recovery Act within reporting quarter, divided by the quarterly hours in a full time schedule as outlined in OMB Memorandum 10-08, dated December 18, 2009. The LCLE will maintain records of supporting documents for each sub recipient's FTE calculation.

Recommendation:

7. OJP should ensure that the LCLE is able to identify the performance data submitted in the Performance Management System by each sub recipient to allow the LCLE staff to trace the data to supporting documentation.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 21 - 24
Performance Metrics Tool Reports

Louisiana Commission on Law Enforcement (LCLE) does concur with the recommendation and offers the following response.

Formula Grants:

On the non-ARRA sub recipient quarterly progress report, LCLE requires the sub recipient to submit their performance measurements directly to BJA's PMT System. The sub recipient is required to print their PMT report and attach it to LCLE's quarterly progress report. Prior to a monitoring visit, the monitor reviews the quarterly progress reports on file. During the visit, the monitor is able to verify the accuracy of the information reported in the quarterly progress report.

ARRA Grant:

LCLE will coordinate with Performance Measurement Tool Help Desk (PMT) personnel to receive further guidance and training on how to retrieve data submitted into the Performance Measurement Tool system by sub recipient. PMT Help Desk personnel have informed LCLE that the PMT system does not currently have a mechanism to retrieve data in this manner as it was designed to generate compiled reports.

Recommendation:

8. OJP should ensure that the LCLE submits the Recovery Act reports with supported, consistent, and complete data for all sub recipients.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 21 - 24
PMT and Quarterly Recovery Act Reports

Louisiana Commission on Law Enforcement (LCLE) does concur with the recommendation and offers the following response.

LCLE will coordinate with and provide technical assistance training for sub recipients to ensure data being reported from sub recipients to LCLE has supported, consistent and complete data. The LCLE will continue its process of providing electronic training and technical support correspondence to sub recipients each reporting quarter on section 1512 and Performance Measurement Tool reporting regulations.

Recommendation:

9. OJP should ensure that the LCLE identified data baseline data to measure program performance for each open JAG award.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 24 - 28
Baseline Data for Program Performance Measurement

Louisiana Commission on Law Enforcement (LCLE) does concur with the recommendation and offers the following response.

Formula Grants:

On non-ARRA sub recipients, LCLE agrees with Recommendation #9 and revised its Byrne/JAG sub recipient application that requires sub recipients to provide current valid local data to support the identified specific needs/problems. This information is the basis of the goals and objectives and is used as their baseline. Achievements of the goals and objectives are reflected in the quarterly progress reports, which allows the sub recipient and LCLE staff to track the progress of the project. Determination of continued funding within the purpose areas is based on the success of achieving the goals and objectives. Changes in the stated priority areas will be adjusted as needed in the State's next funding application.

ARRA Grant:

The LCLE will restructure its internal processes, in addition to, working collaboratively with BJA and the PMT Help Desk to identify baseline data to measure project performance for each open ARRA Jag award.

Recommendation:

10. OJP should ensure that the LCLE obtains written letters as required with plans for initiation or explanation for delay from all JAG sub recipients when their programs are not operational within 60 and 90 days of the original start date of the award period.

Response:

Edward Byrne Memorial Justice Assistance Grant Program
Response to Draft Audit Report dated July 26, 2010, Page 27 & 28
Program Performance and Accomplishments

Louisiana Commission on Law Enforcement (LCLE) does concur with the recommendation with exception and offers the following response.

Formula Grants:

On non-ARRA sub grants, LCLE funds new projects; however, the majority of the projects are continuation projects that are operational at the time of their next application.

Timing of the Federal award to the state, the timing of respective program's Board meetings for consideration and approval, and issuance of the award document to the recipient sometimes place the project more than 60 days past the start date. This should not be construed as the project being non-operational. Because of these reasons, a delayed award acceptance does not negate the sub grant reporting responsibility. LCLE allows pre-award costs from the start date. When the award is issued and accepted by the sub recipient, the sub recipient submits their financial and programmatic reports verifying that the project was operational at the start date.

LCLE uses the sub grant adjustment as a formal written notification of delay with start up and sometimes will request a later start date.

ARRA Grant:

All but a few ARRA projects are now operational. For remaining and new projects, LCLE will request 60 and 90 day letters as appropriate.

LCLE uses the sub grant adjustment as a formal written notification of delay with start up and sometimes will request a later start date.

Sincerely,



Joseph M. Watson
Executive Director



James R. Franklin
Accountant Administrator

Attachments

APPENDIX VII

OFFICE OF JUSTICE PROGRAMS' RESPONSE TO THE DRAFT REPORT



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

AUG 13 2010

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

FROM:  Maureen A. Henneberg
Director 

SUBJECT: Response to the Draft Audit Report, *Office of Justice Programs, Edward Byrne Memorial Justice Assistance Grant Program, Grants Awarded to the Louisiana Commission on Law Enforcement, Baton Rouge, Louisiana,*

This memorandum is in response to your correspondence, dated July 26, 2010, transmitting the subject draft audit report for the Louisiana Commission on Law Enforcement (LCLE). We consider the subject report resolved and request written acceptance of this action from your office.

The report contains 10 recommendations and \$6,972 in questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the draft audit report recommendations are restated in bold and are followed by the OJP's response.

1. **OJP should ensure that the LCLE remedies the \$6,972 in questioned costs for unsupported expenditures.**

We agree with the recommendation. We will coordinate with the LCLE to remedy the \$6,972 in questioned costs for unsupported expenditures charged to grant number 2008-DJ-BX-0026.

2. **OJP should ensure that the LCLE properly approves eligible sole source providers as requested by subrecipients.**

We agree with the recommendation. We will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that LCLE properly approves eligible sole source providers as requested by subrecipients.

- 3. OJP should ensure that the LCLE staff receives training to complete thorough and accurate monitoring reports.**

We agree with the recommendation. We will coordinate with the LCLE to obtain documentation that the LCLE staff receives training to complete thorough and accurate monitoring reports.

- 4. OJP should ensure that the LCLE's program and fiscal staff coordinate their duties to ensure adequate coverage of monitoring reviews and audits.**

We agree with the recommendation. We will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that progress reports are timely and accurately completed for JAG awards.

- 5. OJP should ensure that the LCLE completes separate annual progress reports for all JAG awards.**

We agree with the recommendation. We will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that progress reports are accurately completed and timely submitted for all JAG awards.

- 6. OJP should ensure that the LCLE develops a method to verify a sample of the quarterly progress reports to supporting documentation submitted by subrecipients.**

We agree with the recommendation. We will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that LCLE develops a method to verify a sample of the quarterly progress reports to supporting documentation submitted by subrecipients.

- 7. OJP should ensure that the LCLE is able to identify the performance data submitted in the Performance Management Tool by each subrecipient to allow the LCLE staff to trace the data to supporting documentation.**

We agree with the recommendation. We will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that they are able to identify the performance data submitted in the Performance Management System by each subrecipient, to allow the LCLE staff to trace the data to supporting documentation.

- 8. OJP should ensure that the LCLE submits the Recovery Act reports with supported, consistent, and complete data for all subrecipients.**

We agree with the recommendation. We will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that they submit the Recovery Act reports with supported, consistent, and complete data for all subrecipients.

9. OJP should ensure that the LCLE identified data baseline data to measure program performance for each open JAG award.

We agree with the recommendation. We will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that they identify baseline data to measure program performance for each open JAG award.

10. OJP should ensure that the LCLE obtains written letters as required with plans for initiation or explanation for delay from all JAG subrecipients when their programs are not operational within 60 and 90 days of the original start date of the award period.

We agree with the recommendation. We will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that they obtain written letters as required, with plans for initiation or explanation for delay, from all JAG subrecipients when their programs are not operational within 60 and 90 days of the original start date of the award period.

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

Amanda LoCicero
Budget Analyst
Bureau of Justice Assistance

Tamaro White
Program Manager
Bureau of Justice Assistance

Richard P. Theis
Assistant Director
Audit Liaison Group
Justice Management Division

OJP Executive Secretariat
Control Number 20101587

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

The Office of the Inspector General (OIG) provided a draft of this audit report to the Louisiana Commission on Law Enforcement (LCLE) and Office of Justice Programs (OJP). The LCLE's response is incorporated in Appendix VI, and OJP's response is incorporated in Appendix VII of this final report. The LCLE provided extensive attachments that are not included in this report. We made no changes to the report based on the LCLE's response. However, we did make minor technical edits to the report, including a change to the criteria for listing the sub-award date required on the Quarterly Recovery Act Report. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Analysis of the LCLE's Response

In response to our audit report, the LCLE concurred with Recommendations 2, 3, 4, 5, 6, 8, and 9. The LCLE concurred with Recommendation 7, but provided a plan of action for the quarterly progress reports submitted by subrecipients in the Performance Management Tool (PMT). Recommendation 7 pertains to subrecipients' quarterly progress reports developed by the LCLE for use in preparing the OJP-required annual progress report. The LCLE did not fully concur with Recommendations 1 and 10. We provide the following reply to the exception statements by the LCLE for Recommendations 1 and 10 before discussing the LCLE's specific responses to each of our recommendations and the actions necessary to close those recommendations.

For Recommendation 1, the LCLE did not fully agree with the amount of one subrecipient's questioned costs. We identified \$4,995 in unsupported costs for subrecipient B08-7-001 and the LCLE said the unsupported costs should total \$2,758 for this subrecipient. The LCLE provided additional documentation to support the expenditures, but the documentation was not sufficient for us to adjust the questioned costs because to properly assess the documentation we need additional information regarding all funds drawn down by the subrecipient over the life of the grant. In the discussion below for Recommendation 1, we provided additional detail on the support needed for these costs.

For Recommendation 10, we understand the LCLE's response to say that it agrees with our recommendation for any newly-funded projects but

believes that existing procedures are sufficient for any projects being funded for continuation. We believe the existing procedures are not sufficient because the procedures do not provide assurance that the continuation projects are in fact continuing to operate. The delays in subrecipient use of newly-awarded funding leaves the distinct impression that some programs may not be operating.

Analysis of OJP's Response

In its response to the draft audit report, OJP stated that it agreed with all of our recommendations and will coordinate with the LCLE to remedy the questioned costs and obtain copies of documentation needed to close other recommendations.

Summary of Actions Necessary to Close Report

1. **Resolved.** The LCLE concurred with exception to our recommendation that OJP remedy \$6,972 in questioned costs for unsupported expenditures by subrecipients. OJP concurred with our recommendation and said that it would coordinate with the LCLE to remedy the questioned costs. We questioned \$4,995 for subrecipient B08-7-001, \$402 for subrecipient B08-6-006, and \$1,575 for subrecipient B08-7-013.

Regarding subrecipient B08-7-001, the LCLE provided additional documentation supporting expenditures from April 2008 through May 2009. The LCLE stated that, based on its assessment of the documentation, the appropriate amount of questioned costs should be \$2,758. To fully assess the sufficiency of the support, we need to obtain and review all of the subrecipient's drawdowns of grant funds over the life of the sub-award. This is necessary because we are unable to determine if whether the newly-supported expenditures had been paid under a previous reimbursement request.

Regarding subrecipients B08-6-006 and B08-7-013, with its response to the draft report the LCLE provided additional documentation sufficient to support the questioned costs. We consider \$1,977 of the questioned costs to now be supported and that portion of this recommendation is closed.

This recommendation can be closed when we receive and review documentation to support the drawdowns for the entire subgrant award under grant number 2008-DJ-BX-0026 to subrecipient B08-7-001.

2. **Resolved.** The LCLE concurred with our recommendation to properly approve eligible sole source providers as requested by subrecipients. The LCLE stated all sole source requests for the Recovery Act grant (2009-SU-B9-0023) will require approval from LCLE regardless of the amount and follow the more conservative procurement request for amounts over \$100,000. The LCLE will also time-stamp all required documents for the sole source requests. OJP concurred with our recommendation and stated it will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that the LCLE properly approves eligible sole source providers as requested by subrecipients. This recommendation can be closed when we receive and review documentation to support that the LCLE properly approves sole source recipients requested by subrecipients.

3. **Resolved.** The LCLE concurred with our recommendation to provide LCLE staff with additional training to ensure monitoring reports are thoroughly completed and contain accurate information. The LCLE stated that training and technical assistance is provided to its employees hired to conduct on-site monitoring visits of subrecipients. The LCLE program manager will also sign off on the monitoring reports to ensure accuracy and completeness of the reports. OJP concurred with our recommendation and stated that it will coordinate with the LCLE to obtain documentation that supports LCLE staff are receiving training to complete thorough and accurate monitoring reports. This recommendation can be closed when we receive and review evidence that the additional training is conducted and monitoring report errors are minimized.

4. **Resolved.** The LCLE concurred with our recommendation to ensure that the LCLE's program staff and fiscal staff coordinate their duties to ensure adequate coverage of monitoring reviews and audits. The LCLE stated the program staff completing the monitoring visit will advise fiscal staff of the scheduled visit and report any issues that may need to be addressed. The monitoring form was also revised to assist in staff coordination by evaluating audit risk and to evaluate the grant based on the percentage of completion in dollar amount compared to the grant period remaining. OJP concurred with our recommendation and stated that it will coordinate with the LCLE to obtain a copy of the newly implemented procedures to ensure the coordination of duties between the program and fiscal staff and the adequate coverage of monitoring reviews and audits. This recommendation can be closed when we receive and review documentation that supports the coordination between the program staff and fiscal staff regarding the adequate coverage of duties for monitoring reviews and audits.

5. **Resolved.** The LCLE concurred with our recommendation to complete separate annual progress reports for all JAG awards. The LCLE stated it will ensure that the annual progress reports for all JAG awards will be submitted individually by Federal Award year and in compliance with the required reporting timeline. OJP concurred with our recommendation and stated that it will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that progress reports are accurately completed and timely submitted for all JAG awards. This recommendation can be closed when we receive and review documentation to support that the LCLE has implemented procedures to ensure accurately completed and timely submitted annual progress reports for each JAG award.

6. **Resolved.** The LCLE concurred with our recommendation to develop a method to verify a sample of the quarterly progress reports to supporting documentation submitted by subrecipients. However, the LCLE described actions it plans to implement regarding the quarterly reports submitted by the subrecipients in the PMT. This recommendation is in reference to our finding on page 20 and footnote 16 of this report. The LCLE uses these self-developed quarterly progress reports to prepare the OJP-required annual progress report. OJP concurred with our recommendation and stated that it will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that LCLE develops a method to verify a sample of the quarterly progress reports to supporting documentation submitted by subrecipients. This recommendation can be closed when we receive and review documents to support that the LCLE has implemented procedures to verify a sample of the LCLE-developed quarterly progress reports to supporting documentation submitted by subrecipients. This is to ensure the OJP-required annual progress reports are accurate.

7. **Resolved.** The LCLE concurred with our recommendation that OJP ensures the LCLE is able to identify the performance data submitted in the PMT by each subrecipient to allow the LCLE staff to trace the data to supporting documentation. For the non-Recovery Act formula JAG awards, the LCLE did not state a plan of action. The LCLE stated it requires the subrecipients to print their individual PMT reports for the LCLE monitor to review and verify those printed reports. For the Recovery Act JAG award, the LCLE stated it will coordinate with the PMT Help Desk personnel to receive further guidance and training on how to retrieve data submitted into the PMT by subrecipients. However, the LCLE also stated the PMT Help Desk personnel has informed the LCLE that the PMT system does not currently have a mechanism to retrieve

data in this manner as it was designed to generate compiled reports. OJP concurred with our recommendation and stated it will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that they are able to identify the performance data submitted in the PMT by each subrecipient to allow the LCLE staff to trace the data to supporting documentation. This recommendation can be closed when we receive and review documentation to support that the LCLE has implemented procedures to identify the performance data submitted in the PMT by each subrecipient to allow the LCLE staff to trace the data to supporting documentation

8. **Resolved.** The LCLE concurred with our recommendation to submit the Recovery Act reports with supported, consistent, and complete data for all subrecipients. The LCLE stated it will coordinate with and provide technical assistance training for subrecipients to ensure data being reported from subrecipients to the LCLE is supported, consistent, and complete data. The LCLE also stated it will continue to provide electronic training and technical support correspondence to subrecipients each reporting quarter on section 1512 and PMT reporting regulations. OJP concurred with our recommendation and stated it will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that the LCLE submit the Recovery Act reports with supported, consistent, and complete data for all subrecipients. This recommendation can be closed when we receive and review documentation to support that the LCLE has implemented procedures to submit the Recovery Act reports with supported, consistent, and complete data for all subrecipients.

9. **Resolved.** The LCLE concurred with our recommendation to identify baseline data to measure program performance for each open JAG award. For the non-Recovery Act formula JAG awards, the LCLE stated it revised its subrecipient application and requires subrecipients to provide current valid local data to support the identified specific needs and problems. The LCLE also stated that: (1) determination of continued funding within the purpose areas is based on the success of achieving the goals and objectives, and (2) changes in the stated priority areas will be adjusted as needed in the state's next funding application. For the Recovery Act JAG award, the LCLE stated it will restructure its internal processes and work collaboratively with BJA and the PMT Help Desk to identify baseline data to measure project performance for each open Recovery Act JAG award. OJP concurred with our recommendation and stated it will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that the LCLE identifies baseline data to measure program performance for each open

JAG award. This recommendation can be closed when we receive and review documentation to support that the LCLE has identified baseline data to measure program performance for each open JAG award.

10. **Resolved.** The LCLE concurred with exception to our recommendation to obtain written letters as required with plans for initiation or explanation for delay from all JAG subrecipients when their programs are not operational within 60 and 90 days of the original start date of the award period. We addressed LCLE's exception statement regarding the formula JAG award above in the "Analysis of LCLE's Response" section. For the Recovery Act JAG award, the LCLE stated that all but a few of the subaward projects are now operational. The LCLE also stated that: (1) for remaining and new projects, it will request 60 and 90 days letters as appropriate; and (2) it uses the subgrant adjustment as a formal written notification of delay with start up and sometimes will request a later start date. OJP concurred with our recommendation and stated it will coordinate with the LCLE to obtain a copy of implemented procedures to ensure that the LCLE will obtain written letters as required. This recommendation can be closed when we receive and review documentation to support: (1) the programs are operational for the 51 subrecipients we identified in Appendix IV of this report; (2) the LCLE obtained a written letter as required from all applicable JAG subrecipients if their programs are not operational within 60 and 90 days; and (3) the LCLE actions taken to cancel, redistribute, or extend the sub-award funds.