



OFFICE OF JUSTICE PROGRAMS
BUREAU OF JUSTICE ASSISTANCE GRANT
AWARDED TO THE
GEAUGA COUNTY PROSECUTOR'S OFFICE
CHARDON, OHIO

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

Audit Report GR-50-09-003
March 2009

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EXECUTIVE SUMMARY

The Department of Justice (DOJ) Office of the Inspector General, Audit Division, has completed an audit of the Geauga County, Ohio, Prosecutor's Office Grant awarded by the Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA). According to its Edward Byrne Memorial State and Local Law Enforcement Discretionary Grant Program application, the main purpose of the grant was to provide funding to the United States Marshals Service Northern Ohio Violent Fugitive Task Force (NOVFTF), spearheaded by the United States Marshals Service (USMS), for its district-wide law enforcement effort dedicated to the pursuit, apprehension, and prosecution of adult fugitives on outstanding state and federal felony warrants. The Geauga County Prosecutor's Office was awarded \$172,765 under grant number 2006-DD-BX-0230. We tested the Geauga County's accounting records to determine if reimbursements claimed for costs under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant, and to determine program performance and accomplishments.

The objective of our audit was to review performance in the following areas: (1) internal control environment, (2) grant expenditures including personnel, (3) budget management and control, (4) grant requirements, (5) program performance and accomplishments, (6) drawdowns, and (7) financial status and progress reports. We determined that indirect costs, program income, subgrantees, and local match were not applicable to this grant.

As of April 30, 2008, the grantee had been reimbursed \$107,615. We performed detailed testing of \$69,718, or 65 percent of the \$107,631 expended by the grantee through April 30, 2008. We examined the Geauga County Prosecutor's Office accounting records, financial and progress reports, and operating policies and procedures. Our testing revealed that the grantee did not always appropriately classify personnel-related costs, did not have adequate supporting documents for all grant-related expenditures, and requested reimbursement for costs in budget categories that were not approved by OJP. Our findings are summarized below.

The USMS Office for the Northern District of Ohio utilized the Geauga County Prosecutor's Office to apply for funding to support the NOVFTF. However, neither the USMS nor the Geauga County Prosecutor's Office established an internal control environment that adequately ensured grant funds were properly expended and fully supported by adequate documentation. The Grant Administrator stated that she considered the USMS office in Cleveland, Ohio, to be the party ultimately responsible for the grant. Further, if the USMS in Cleveland, Ohio, requested payment for a task force billing but did not provide supporting documentation she still approved the bill for payment. As a result of the weak internal control environment, insufficient monitoring of grant activity, and unapproved budget deviations, we identified funds expended in unapproved budget categories, pre-award charges, and numerous other questioned and unsupported expenditures totaling \$80,416.

The Chief Deputy for the USMS for the Northern District of Ohio provided information that the NOVFTF received additional funding from several other DOJ sources. The NOVFTF makes about 2,000 arrests every 6 months and specific arrests are not attributable to the grant. There were no details in the grant application to assess the impact of this award on specific task force activities. Because of these factors, we cannot conclude whether the NOVFTF was accomplishing or making adequate progress in fulfilling the objectives of the grant.

Our report contains 19 recommendations to address the preceding issues, which are discussed in detail in the Findings and Recommendations section of the report. Our audit objectives, scope, and methodology appear in Appendix I of the report.