



**OFFICE OF JUSTICE PROGRAMS
SOUTHWEST BORDER PROSECUTION
INITIATIVE FUNDING RECEIVED BY
BROOKS COUNTY, TEXAS**

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

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**OFFICE OF JUSTICE PROGRAMS
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EXECUTIVE SUMMARY

The U.S. Department of Justice, Office of the Inspector General, Audit Division, has completed an audit of the Southwest Border Prosecution Initiative (SWBPI) funding awarded by the Office of Justice Programs (OJP) to Brooks County, Texas. As of March 26, 2007, Brooks County had received SWBPI funding totaling \$7,816,735.

Many drug and other criminal cases occurring along the southwest border are initiated by a federal law enforcement agency or multi-jurisdictional task forces, e.g., High Intensity Drug Trafficking Areas (HIDTA) and Organized Crime Drug Enforcement Task Forces (OCDETF). Many U.S. Attorneys have developed prosecution guidelines which govern the most common violations of federal law. These prosecution guidelines are used by law enforcement agencies to determine whether to file a case in federal, state, or county court. As a result, many federally initiated cases occurring near the southwest border are referred to the state or county for prosecution.

The SWBPI was established in Fiscal Year (FY) 2002, when Congress began appropriating funds to reimburse State, county, parish, tribal, and municipal governments for costs associated with the prosecution of criminal cases declined-referred by local U.S. Attorneys' offices. Reimbursements received from SWBPI funding may be used by applicant jurisdictions for any purpose not otherwise prohibited by federal law. For FY 2007, Congress appropriated \$30 million for the SWBPI.

The objective of our audit was to determine if the SWBPI reimbursements received by Brooks County were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the SWBPI.

We found that Brooks County claimed and was reimbursed for unsupported cases and cases that were ineligible under the SWBPI guidelines. Based on the deficiencies listed below, we identified

questioned costs totaling \$1,921,274.¹ Specifically, we found that Brooks County received:

- Unallowable reimbursements totaling \$587,591 for 131 cases which were not federally initiated.
- Unallowable reimbursements totaling \$382,258 for 116 cases that were not prosecuted and erroneously submitted.
- Unsupported reimbursements totaling \$316,174 for 68 cases that were erroneously submitted with unsupported disposition dates.
- Unsupported reimbursements totaling \$139,612 for 55 cases for which pre-trial detention data was unavailable.
- Unallowable reimbursements totaling \$126,250 for 30 cases submitted in the incorrect quarter.
- Unsupported reimbursements totaling \$117,804 for 26 cases with incomplete case files.
- Unsupported reimbursements totaling \$48,455 for 11 cases submitted in a quarter without support.
- Unallowable excess reimbursements totaling \$24,345 for six cases which were duplicates of other cases submitted.
- Unallowable reimbursements totaling \$7,465 for two cases that were claimed under the both prosecution and pre-trial detention category, but should have been claimed as prosecution only because the defendant was not held overnight.
- Received unsupported reimbursements totaling \$171,320 for 50 cases that were not supported by the master case list when reconciled with OJP reimbursement data.

¹ The Inspector General Act of 1978, as amended, contains our reporting requirements for questioned costs. However, not all findings are dollar-related. See Appendix II for a breakdown of our dollar-related findings and for definitions of questioned costs and funds to better use.

These items are discussed in detail in the Findings and Recommendations section of the report. Our audit Objectives, Scope, and Methodology appear in Appendix I.

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FALFURRIAS, TEXAS**

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INTRODUCTION

The Office of the Inspector General, Audit Division, has completed an audit of the Southwest Border Prosecution Initiative (SWBPI) funding awarded by the U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) to Brooks County, Texas. The objective of the audit was to determine whether the SWBPI reimbursements received by Brooks County were allowable, supported, and in accordance with applicable laws, regulations, and terms and conditions of the SWBPI guidelines.

Background

Prior to 1994, most southwest border counties in the states of Arizona, California, New Mexico, and Texas did not prosecute drug cases resulting from the illegal importation of controlled substances at U.S. borders. Typically, these cases were prosecuted exclusively by U.S. Attorneys in federal courts. However, in late 1994, U.S. Attorneys, and state and local prosecutors established partnerships through which the state and local governments began prosecuting federally referred criminal cases. These partnerships allowed the U.S. Attorneys to focus on addressing major drug trafficking organizations and prosecuting deported criminal aliens who returned to the U.S. illegally. As state and local governments began to prosecute a growing number of federally referred criminal cases, the partnerships led to an increased financial and resource burden. Congress recognized this problem and began appropriating funds under the SWBPI in FY 2002 to support state and local prosecutions along the southwest border.

For FY 2007, Congress appropriated \$30 million in funding for the SWBPI, Pub. L. No. 110-5, to reimburse state, county, parish, tribal, or municipal governments for costs associated with the prosecution of criminal cases declined by local U.S. Attorneys' offices. Reimbursements received from the SWBPI funding may be used by applicant jurisdictions for any purpose not otherwise prohibited by law; however, the direct support and enhancement of jurisdictions' prosecutorial and detention services are encouraged.

For cases submitted for prosecution or pre-trial detention services only, each eligible case may receive the following maximum

reimbursement, based upon the length of disposition and the availability of funds:

- \$1,250 for each case of 1 to 15 days,
- \$2,500 for each case of 16 to 30 days,
- \$3,750 for each case of 31 to 90 days, and
- \$5,000 for each case over 90 days.

For cases submitted for both prosecution and pre-trial detention services, each eligible case submitted for reimbursement, may receive the following maximum reimbursement, based upon the length of disposition and the availability of funds:

- \$2,500 for each case of 1 to 15 days,
- \$5,000 for each case of 16 to 30 days,
- \$7,500 for each case of 31 to 90 days, and
- \$10,000 for each case over 90 days.

The disposition period of a case with both prosecution and pre-trial detention services is calculated using the prosecution disposition period. To meet the pre-trial detention services requirement, the individual must be incarcerated overnight.

Pursuant to SWBPI guidelines, when reimbursement requests exceed available funding, applicants receive funds on a uniform, pro-rata basis. For the quarters ended December 31, 2004, March 31, 2005, June 30, 2005, September 30, 2005, December 31, 2005, March 31, 2006, June 30, 2006, and September 30, 2006, SWBPI recipients received pro-rata reimbursements of 49.29 percent, 44.08 percent, 47.40 percent, 50.16 percent, 53.18 percent, 47.61 percent, 43.09 percent, and 44.05 percent respectively. There were no SWBPI funds available for the fourth quarter ended September 30, 2004.

As shown in the following table, as of March 26, 2007, Brooks County received reimbursements from SWBPI funds totaling \$7,816,735 for federally initiated and declined-referred criminal cases.

**REIMBURSEMENTS TO
BROOKS COUNTY**

REPORTING PERIOD	START DATE	END DATE	AMOUNT REQUESTED	AMOUNT REIMBURSED
Phase I	10/01/01	03/31/03	\$2,797,500	\$2,797,500
Phase II	04/01/03	06/30/03	\$376,250	\$376,250
Phase III	07/01/03	09/30/03	\$448,750	\$448,750
Phase IV	10/01/03	12/31/03	\$202,500	\$202,500
Phase V	01/01/04	03/31/04	\$240,000	\$240,000
Phase VI	04/01/04	06/30/04	\$285,000	\$285,000
Phase VII	10/01/04	12/31/04	\$1,732,500	\$853,899
Phase VIII	01/01/05	03/31/05	\$950,000	\$418,766
Phase IX	04/01/05	06/30/05	\$758,750	\$359,658
Phase X	07/01/05	09/30/05	\$1,780,000	\$892,790
Phase XI	10/01/05	12/31/05	\$626,250	\$333,048
Phase XII	01/01/06	03/31/06	\$385,000	\$183,315
Phase XIII	04/01/06	06/30/06	\$322,500	\$138,949
Phase XIV	07/01/06	09/30/06	\$650,000	\$286,310
TOTAL				\$7,816,735

Source: Office of Justice Programs

FINDINGS AND RECOMMENDATIONS

We found that Brooks County claimed and was reimbursed for cases for which the supporting case data could not be provided and cases that were ineligible under the SWBPI guidelines. We also found that reimbursement requests were not always supported by Brooks County's master case list, resulting in an excess number of cases submitted for reimbursement. As a result, we identified questioned costs totaling \$1,921,274.

Case Eligibility

Pursuant to the SWBPI guidelines, an eligible case is any federally initiated criminal case that the U.S. Attorney declined to prosecute and referred to the state or local government for prosecution, which was prosecuted by the state or local government and disposed of during an eligible reporting period. The SWBPI guidelines define federally initiated as a case resulting from a criminal investigation or an arrest involving federal law enforcement authorities for a potential violation of federal criminal law. This may include investigations resulting from multi-jurisdictional task forces, e.g., High Intensity Drug Trafficking Areas (HIDTA) and Organized Crime Drug Enforcement Task Forces (OCDEF). The SWBPI guidelines further state that, "referred cases are eligible regardless of whether the case was formally declined and referred by a U.S. Attorney, or through a blanket federal declination-referral policy, an accepted federal law enforcement practice, or by federal prosecutorial discretion." Federally referred cases that are declined or not prosecuted by the state or local government are ineligible for reimbursement.

We selected and analyzed a sample of cases submitted by Brooks County to determine whether the cases were eligible for reimbursement under the requirements of the SWBPI guidelines. Our initial sample consisted of 98 prosecution only cases, 89 prosecution and pre-trial detention cases, and 20 detention only cases for review. During our initial review of Brooks County's master case list, we identified cases that did not appear to be supported by the data provided and unallowable cases. As a result, we selected an additional 133 prosecution only cases, 182 prosecution and pre-trial

detention cases, and 35 detention only cases for review. In total our review consisted of 231 prosecution only cases, 271 prosecution and pre-trial detention cases, and 55 detention only cases.

Based on our review, we determined that Brooks County received SWBPI funds totaling \$1,749,954 for 445 cases that were not supported by available data or were not eligible for reimbursement pursuant to the SWBPI guidelines. A detailed listing of the 445 cases claimed by Brooks County that were not eligible for reimbursement is provided in Appendix III. Specifically, we found that Brooks County received:

- Unallowable reimbursements totaling \$587,591 for 131 cases which were not federally initiated.
- Unallowable reimbursements totaling \$382,258 for 116 cases that were not prosecuted and erroneously submitted.
- Unsupported reimbursements totaling \$316,174 for 68 cases that were erroneously submitted with unsupported disposition dates.
- Unsupported reimbursements totaling \$139,612 for 55 cases for which pre-trial detention data was unavailable.
- Unallowable reimbursements totaling \$126,250 for 30 cases submitted in the incorrect quarter.
- Unsupported reimbursements totaling \$117,804 for 26 cases with incomplete case files.
- Unsupported reimbursements totaling \$48,455 for 11 cases submitted in a quarter without support.
- Unallowable excess reimbursements totaling \$24,345 for six cases which were duplicates of other cases submitted.
- Unallowable reimbursements totaling \$7,465 for two cases that were claimed under the both prosecution and pre-trial detention category, but should have been claimed as prosecution only because the defendant was not held overnight.

Accuracy of Reimbursements

Brooks County requests reimbursements from SWBPI funds through an on-line application available on the Bureau of Justice Assistance website. Pursuant to the SWBPI guidelines, eligible cases are reimbursed using a uniform payment per case schedule based on the length of disposition, which is calculated from the date of the suspect's arrest through resolution. Resolution of the case is defined as dismissal, conviction, or plea.

We reviewed the reimbursement requests submitted by Brooks County for the period October 1, 2001, through September 30, 2006, to determine if the number of cases claimed for each disposition category was supported by the detailed case listings obtained during fieldwork. Based on our review, we determined that the reimbursement requests were not always supported by the master case listing resulting in excess reimbursements totaling \$171,320 as shown in the following table.

UNSUPPORTED CASES CLAIMED FOR REIMBURSEMENT

DISPOSITION CATEGORIES	CASES CLAIMED	ACTUAL CASES	DIFFERENCE	UNSUPPORTED QUESTIONED COSTS
QUARTER ENDED SEPTEMBER 30, 2005				
16 – 30 Days	1	0	1	1,254
SUBTOTAL				\$1,254
QUARTER ENDED JUNE 30, 2005:				
16 – 30 Days	3	0	3	7,110
31 – 90 Days	8	0	8	28,440
91 + Days	64	45	19	87,690
SUBTOTAL				\$123,240
QUARTER ENDED DECEMBER 31, 2004:				
91 + Days	53	34	19	46,826
Subtotal				\$46,826
TOTAL EXCESS REIMBURSEMENTS				\$171,320

Recommendations

We recommend that OJP:

1. Remedy the \$587,591 in unallowable costs received by Brooks County for 131 cases that were not federally initiated.
2. Remedy the \$382,258 in unallowable costs received by Brooks County for 116 cases that were not prosecuted and erroneously submitted.
3. Remedy the \$316,174 in unsupported questioned costs received by Brooks County for 68 cases that were erroneously submitted with unsupported disposition dates.
4. Remedy the \$139,612 in unsupported costs for 55 cases for which the pre-trial detention data was unavailable.
5. Remedy the \$126,250 in unallowable costs for 30 cases submitted in the incorrect quarter.
6. Remedy the \$117,804 in unsupported costs received by Brooks County for 26 cases with incomplete case files.
7. Remedy the \$48,455 in unsupported costs for 11 cases submitted in a quarter without support.
8. Remedy the \$24,345 in unallowable costs received by Brooks County for six cases which were duplicates of other cases submitted.
9. Remedy the \$7,465 in unallowable costs for two cases that were claimed under the both prosecution and pre-trial detention category, but should have been claimed as prosecution only because the defendant was not held overnight.
10. Remedy the \$171,320 for 50 cases that were not supported by the master case list when reconciled with OJP reimbursement data.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of the audit was to determine whether reimbursements claimed for costs under the SWBPI are allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the SWBPI guidelines.

We conducted our audit in accordance with Government Auditing Standards and included such tests as were considered necessary to accomplish our objectives. Our audit concentrated on, but was not limited to, the inception of the reimbursements through September 30, 2006.

We tested compliance with what we consider to be the important conditions of the reimbursements under the SWBPI. Unless otherwise stated in our report, the criteria we audit against are contained in the SWBPI guidelines. We tested Brooks County SWBPI activities in the following areas: case eligibility, calculation of disposition categories, and compliance with regulations.

We selected and analyzed a sample of cases submitted by Brooks County to determine whether the cases were eligible for reimbursement under the requirements of the SWBPI guidelines. Our initial sample consisted of 98 prosecution only cases, 89 prosecution and pre-trial detention cases, and 20 detention only cases for review. During our initial review of Brooks County's master case list, we identified cases that did not appear to be supported by the data provided and unallowable cases. As a result, we selected an additional 133 prosecution only cases, 182 prosecution and pre-trial detention cases, and 35 detention only cases for review. In total our review consisted of 231 prosecution only cases, 271 prosecution and pre-trial detention cases, and 55 detention only cases.

We did not test internal controls for Brooks County as a whole. The Single Audit Report for Brooks County, Texas was prepared under the provisions of Office of Management and Budget Circular A-133 for the fiscal year ended June 30, 2006. We reviewed the independent auditor's assessment to identify control weaknesses and significant non-compliance issues related to Brooks County or federal programs. The auditor's assessment disclosed no material control weaknesses or

significant non-compliance issues related to the SWBPI. In addition, we performed limited testing of source documents to assess the accuracy of reimbursement requests; however, we did not test the reliability of the financial management system as a whole.

APPENDIX II

SCHEDULE OF DOLLAR-RELATED FINDINGS

QUESTIONED COSTS:	<u>AMOUNT</u>	<u>PAGE</u>
Unallowable Cases - that were not federally initiated.	\$ 587,591	5
Unallowable Cases - that were not prosecuted and were erroneously submitted.	382,258	5
Unsupported Reimbursement - cases for which the supporting disposition data could not be located.	316,174	5
Unsupported Reimbursement - cases for which the supporting jail data portion of reimbursement could not be located.	139,612	5
Unallowable Reimbursements - cases submitted in the incorrect quarter.	126,250	5
Unsupported Reimbursement - cases for which the supporting data was incomplete.	117,804	5
Unsupported Reimbursements - cases submitted in a quarter without support.	48,455	5
Unallowable excess reimbursement - for duplicate cases previously submitted.	24,345	5
Unallowable Cases - cases that did not meet the overnight pre-trial detention requirement.	7,465	5
Unsupported Reimbursements - cases not supported by the master list.	171,320	6
Total Questioned Costs:	\$1,921,274	
TOTAL DOLLAR-RELATED FINDINGS	\$1,921,274	

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

APPENDIX III**BROOKS COUNTY
DETAILS OF QUESTIONED COSTS****REIMBURSEMENTS TO THE
BROOKS COUNTY DISTRICT ATTORNEY'S OFFICE****CASES NOT FEDERALLY INITIATED**

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
040808969	12/31/2005	Prosecution Only	\$2,659.00
041109097	12/31/2005	Prosecution Only	2,659.00
050809271	12/31/2005	Prosecution Only	2,659.00
050809300	12/31/2005	Prosecution Only	2,659.00
050809304	12/31/2005	Prosecution Only	2,659.00
050809316	12/31/2005	Prosecution Only	2,659.00
040408633	06/30/2005	Prosecution Only	2,370.00
031108519	03/31/2005	Prosecution Only	2,204.00
040808968	03/31/2005	Prosecution Only	2,204.00
041009046	03/31/2005	Prosecution Only	2,204.00
041009069	03/31/2005	Prosecution Only	2,204.00
041009086	03/31/2005	Prosecution Only	2,204.00
041109100	03/31/2005	Prosecution Only	2,204.00
041109102	12/31/2004	Prosecution Only	2,464.50
040108571	06/30/2004	Prosecution Only	5,000.00
040108573	06/30/2004	Prosecution Only	5,000.00
040408645	06/30/2004	Prosecution Only	3,750.00
10262	12/31/2003	Prosecution Only	5,000.00
030608387	09/30/2003	Prosecution Only	2,500.00
08289	06/30/2003	Prosecution Only	5,000.00
08292	06/30/2003	Prosecution Only	5,000.00
021208293	06/30/2003	Prosecution Only	5,000.00
08295	06/30/2003	Prosecution Only	5,000.00
08296	06/30/2003	Prosecution Only	5,000.00
07562	03/31/2003	Prosecution Only	5,000.00
07749	03/31/2003	Prosecution Only	5,000.00
07895	03/31/2003	Prosecution Only	5,000.00
07896	03/31/2003	Prosecution Only	5,000.00
08288	03/31/2003	Prosecution Only	5,000.00
07573	09/30/2002	Prosecution Only	1,250.00
08063	09/30/2002	Prosecution Only	1,250.00
07552	09/30/2002	Prosecution Only	2,500.00
07560	09/30/2002	Prosecution Only	3,750.00
07611	09/30/2002	Prosecution Only	3,750.00

CASE NO.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
07680	09/30/2002	Prosecution Only	3,750.00
07681	09/30/2002	Prosecution Only	3,750.00
08074	09/30/2002	Prosecution Only	3,750.00
08080	09/30/2002	Prosecution Only	3,750.00
08083	09/30/2002	Prosecution Only	5,000.00
08208	09/30/2002	Prosecution Only	3,750.00
07330	09/30/2002	Prosecution Only	5,000.00
07404	09/30/2002	Prosecution Only	5,000.00
07422	09/30/2002	Prosecution Only	5,000.00
07553	09/30/2002	Prosecution Only	5,000.00
07555	09/30/2002	Prosecution Only	5,000.00
07556	09/30/2002	Prosecution Only	5,000.00
07557	09/30/2002	Prosecution Only	5,000.00
07558	09/30/2002	Prosecution Only	5,000.00
07559	09/30/2002	Prosecution Only	5,000.00
07563	09/30/2002	Prosecution Only	5,000.00
07564	09/30/2002	Prosecution Only	5,000.00
07565	09/30/2002	Prosecution Only	5,000.00
07566	09/30/2002	Prosecution Only	5,000.00
07567	09/30/2002	Prosecution Only	5,000.00
07568	09/30/2002	Prosecution Only	5,000.00
07569	09/30/2002	Prosecution Only	5,000.00
07682	09/30/2002	Prosecution Only	5,000.00
07683	09/30/2002	Prosecution Only	5,000.00
07684	09/30/2002	Prosecution Only	5,000.00
041109108	12/31/2005	Prosecution Only	2,659.00
050809303	12/31/2005	Prosecution Only	2,659.00
041109101	03/31/2005	Prosecution Only	2,204.00
04109036	03/31/2005	Prosecution Only	2,204.00
10499-920203005	03/31/2005	Prosecution Only	2,204.00
021208282	12/31/2004	Prosecution Only	2,464.50
021208290	06/30/2004	Prosecution Only	5,000.00
040408644	06/30/2004	Prosecution Only	5,000.00
11107571	03/31/2004	Prosecution Only	5,000.00
30508350	03/31/2004	Prosecution Only	5,000.00
30508375	03/31/2004	Prosecution Only	5,000.00
30808434	03/31/2004	Prosecution Only	5,000.00
30808443	03/31/2004	Prosecution Only	5,000.00
31108514	03/31/2004	Prosecution Only	5,000.00
31108518	03/31/2004	Prosecution Only	5,000.00
31108528	03/31/2004	Prosecution Only	5,000.00

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
40108537	03/31/2004	Prosecution Only	1,250.00
40108538	03/31/2004	Prosecution Only	1,250.00
40308625	03/31/2004	Prosecution Only	5,000.00
030508386	06/30/2003	Prosecution Only	5,000.00
03040833	06/30/2003	Prosecution Only	5,000.00
08102-020708102	06/30/2003	Prosecution Only	5,000.00
07554	09/30/2002	Prosecution Only	5,000.00
060809549	09/30/2006	Both	4,405.00
050709228	12/31/2005	Both	5,318.00
040908976	09/30/2005	Both	5,016.00
050109159	09/30/2005	Both	5,016.00
050109158	06/30/2005	Both	4,740.00
920503128	06/30/2005	Both	4,740.00
040908980	03/31/2005	Both	4,408.00
040909002	03/31/2005	Both	4,408.00
04100952	03/31/2005	Both	4,408.00
040908985	12/31/2004	Both	4,929.00
08358	06/30/2003	Both	7,500.00
050709240	12/31/2005	Both	5,318.00
041209121	06/30/2005	Both	4,740.00
040908986	12/31/2004	Both	4,929.00
30808439	03/31/2004	Both	10,000.00
31108527	03/31/2004	Both	10,000.00
40108575	03/31/2004	Both	10,000.00
930703915	06/30/2006	Both	4,309.00
980405721	09/30/2006	Both	4,405.00
980605893	09/30/2006	Both	4,405.00
980806001	03/31/2006	Both	4,761.00
040909004	12/31/2005	Both	5,318.00
050709219	12/31/2005	Both	5,318.00
050709227	12/31/2005	Both	5,318.00
050709229	12/31/2005	Both	5,318.00
050809270	12/31/2005	Both	5,318.00
050809272	12/31/2005	Both	5,318.00
05109368	12/31/2005	Both	5,318.00
10887	12/31/2005	Both	5,318.00
940804598	09/30/2005	Both	5,016.00
050109154	06/30/2005	Both	4,740.00
050209179	06/30/2005	Both	4,740.00
980605925	06/30/2005	Both	4,740.00
980806046	06/30/2005	Both	4,740.00

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
041009054	03/31/2005	Both	4,408.00
041009057	03/31/2005	Both	4,408.00
041009068	03/31/2005	Both	4,408.00
041009072	03/31/2005	Both	4,408.00
041109104	03/31/2005	Both	4,408.00
041109115	03/31/2005	Both	4,408.00
041209128	03/31/2005	Both	4,408.00
041209131	03/31/2005	Both	4,408.00
021208282	12/31/2004	Both	4,929.00
040408637	12/31/2004	Both	4,929.00
040408640	12/31/2004	Both	4,929.00
040908988	12/31/2004	Both	4,929.00
10307	12/31/2004	Both	4,929.00
031208530A	06/30/2004	Both	10,000.00
040408638	06/30/2004	Both	5,000.00
Total Questioned Costs			\$587,591.00

**CASES THAT WERE NOT PROSECUTED FOR WHICH
THE COUNTY RECEIVED REIMBURSEMENT**

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
000607138	09/30/2003	Detention Only	\$1,250.00
000607142	09/30/2003	Detention Only	1,250.00
000607146	09/30/2003	Detention Only	1,250.00
000607162	09/30/2003	Detention Only	1,250.00
000607169	09/30/2003	Detention Only	1,250.00
000607176	09/30/2003	Detention Only	1,250.00
000607181	09/30/2003	Detention Only	1,250.00
000607200	09/30/2003	Detention Only	1,250.00
010107261	09/30/2005	Both	5,016.00
010307296	09/30/2005	Both	5,016.00
000607113	09/30/2003	Detention Only	1,250.00
010607357	09/30/2005	Both	5,016.00
010607363	09/30/2005	Both	5,016.00
010307313	09/30/2005	Both	5,016.00
010307314	09/30/2005	Both	5,016.00
010607378	09/30/2005	Both	5,016.00
010607380	09/30/2005	Both	5,016.00
010607382	09/30/2005	Both	5,016.00
010607389	09/30/2005	Both	5,016.00
010607392	09/30/2005	Both	5,016.00
010607395	09/30/2005	Both	5,016.00
010607397	09/30/2005	Both	5,016.00
010607409	09/30/2005	Both	5,016.00
010607410	09/30/2005	Both	5,016.00
010607414	09/30/2005	Both	5,016.00
010707452	09/30/2005	Both	5,016.00
010707456	09/30/2005	Both	5,016.00
010707466	09/30/2005	Both	5,016.00
010707468	09/30/2005	Both	5,016.00
010707485	09/30/2005	Both	5,016.00
010807502	09/30/2005	Both	5,016.00
010807507	09/30/2005	Both	5,016.00
010807514	09/30/2005	Both	5,016.00
010807515	09/30/2005	Both	5,016.00
010807516	09/30/2005	Both	5,016.00
010807520	09/30/2005	Both	5,016.00
010807522	09/30/2005	Both	5,016.00
010807525	09/30/2005	Both	5,016.00
010807533	09/30/2005	Both	5,016.00
010807538	09/30/2005	Both	5,016.00
010807539	09/30/2005	Both	5,016.00
010807542	09/30/2005	Both	5,016.00
010807544	09/30/2005	Both	5,016.00
011107580	09/30/2005	Both	5,016.00

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
011107584	09/30/2005	Both	5,016.00
011107588	09/30/2005	Both	5,016.00
011107609	09/30/2005	Both	5,016.00
011107629	09/30/2005	Both	5,016.00
011107640	09/30/2005	Both	5,016.00
011107653	09/30/2005	Both	5,016.00
011107675	09/30/2005	Both	5,016.00
011207693	09/30/2005	Both	5,016.00
011207708	09/30/2005	Both	5,016.00
011207714	09/30/2005	Both	5,016.00
011207715	09/30/2005	Both	5,016.00
020307735	09/30/2005	Both	5,016.00
020307743	09/30/2005	Both	5,016.00
020307745	09/30/2005	Both	5,016.00
020307756	09/30/2005	Both	5,016.00
020307758	09/30/2005	Both	5,016.00
020307768	09/30/2005	Both	5,016.00
020307769	09/30/2005	Both	5,016.00
020407794	09/30/2005	Both	5,016.00
020407799	09/30/2005	Both	5,016.00
020808174	09/30/2005	Both	5,016.00
020808177	09/30/2005	Both	5,016.00
020808200	09/30/2005	Both	5,016.00
020808216	09/30/2005	Both	5,016.00
20407812	09/30/2005	Both	5,016.00
020407823	09/30/2005	Both	5,016.00
020407838	09/30/2005	Both	5,016.00
020407839	09/30/2005	Both	5,016.00
000306859	09/30/2003	Detention Only	1,250.00
000306865	09/30/2003	Detention Only	1,250.00
000306868	09/30/2003	Detention Only	1,250.00
000306871	09/30/2003	Detention Only	1,250.00
000306877	09/30/2003	Detention Only	1,250.00
000306883	09/30/2003	Detention Only	1,250.00
000306889	09/30/2003	Detention Only	1,250.00
000306893	09/30/2003	Detention Only	1,250.00
000306900	09/30/2003	Detention Only	1,250.00
000306914	09/30/2003	Detention Only	1,250.00
000306919	09/30/2003	Detention Only	1,250.00
000306934	09/30/2003	Detention Only	1,250.00
000306962	09/30/2003	Detention Only	1,250.00
000306963	09/30/2003	Detention Only	1,250.00
000306964	09/30/2003	Detention Only	1,250.00
000406969	09/30/2003	Detention Only	1,250.00
000406975	09/30/2003	Detention Only	1,250.00
000406976	09/30/2003	Detention Only	1,250.00

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
000406980	09/30/2003	Detention Only	1,250.00
000406987	09/30/2003	Detention Only	1,250.00
000406995	09/30/2003	Detention Only	1,250.00
000406999	09/30/2003	Detention Only	1,250.00
000407001	09/30/2003	Detention Only	1,250.00
000407005	09/30/2003	Detention Only	1,250.00
000407012	09/30/2003	Detention Only	1,250.00
000407013	09/30/2003	Detention Only	1,250.00
000407023	09/30/2003	Detention Only	1,250.00
000407024	09/30/2003	Detention Only	1,250.00
000407038	09/30/2003	Detention Only	1,250.00
000407044	09/30/2003	Detention Only	1,250.00
000407045	09/30/2003	Detention Only	1,250.00
000407050	09/30/2003	Detention Only	1,250.00
000407052	09/30/2003	Detention Only	1,250.00
000407064	09/30/2003	Detention Only	1,250.00
000607078	09/30/2003	Detention Only	1,250.00
000607090	09/30/2003	Detention Only	1,250.00
000607097	09/30/2003	Detention Only	1,250.00
000607102	09/30/2003	Detention Only	1,250.00
000607103	09/30/2003	Detention Only	1,250.00
000607107	09/30/2003	Detention Only	1,250.00
000607108	09/30/2003	Detention Only	1,250.00
000607114	09/30/2003	Detention Only	1,250.00
000607118	09/30/2003	Detention Only	1,250.00
000607150	09/30/2003	Detention Only	1,250.00
Total Questioned Costs			\$382,258.00

**CASES THAT PROSECUTION WAS NOT SUPPORTED FOR WHICH BROOKS
COUNTY RECEIVED REIMBURSEMENTS**

CASE No.	S		
990106209	09/30/2003	Prosecution Only	\$5,000.00
990106216	09/30/2003	Prosecution Only	5,000.00
990306241	09/30/2003	Prosecution Only	5,000.00
990306244	09/30/2003	Prosecution Only	5,000.00
990306254	09/30/2003	Prosecution Only	5,000.00
990306262	09/30/2003	Prosecution Only	5,000.00
990306272	09/30/2003	Prosecution Only	5,000.00
990406281	09/30/2003	Prosecution Only	5,000.00
990406286	09/30/2003	Prosecution Only	5,000.00
990406295	09/30/2003	Prosecution Only	5,000.00
990406304	09/30/2003	Prosecution Only	5,000.00
990406305	09/30/2003	Prosecution Only	5,000.00
990406307	09/30/2003	Prosecution Only	5,000.00
990406308	09/30/2003	Prosecution Only	5,000.00
990406309	09/30/2003	Prosecution Only	5,000.00
990406310	09/30/2003	Prosecution Only	5,000.00
990406313	09/30/2003	Prosecution Only	5,000.00
990406322	09/30/2003	Prosecution Only	5,000.00
990406330	09/30/2003	Prosecution Only	5,000.00
990506343	09/30/2003	Prosecution Only	5,000.00
990506349	09/30/2003	Prosecution Only	5,000.00
990506359	09/30/2003	Prosecution Only	5,000.00
990506365	09/30/2003	Prosecution Only	5,000.00
990506378	09/30/2003	Prosecution Only	5,000.00
990506379	09/30/2003	Prosecution Only	5,000.00
990506386	09/30/2003	Prosecution Only	5,000.00
990506387	09/30/2003	Prosecution Only	5,000.00
990506394	09/30/2003	Prosecution Only	5,000.00
990506402	09/30/2003	Prosecution Only	5,000.00
990606421	09/30/2003	Prosecution Only	5,000.00
990606426	09/30/2003	Prosecution Only	5,000.00
990606431	09/30/2003	Prosecution Only	5,000.00
990606451	09/30/2003	Prosecution Only	5,000.00
990606461	09/30/2003	Prosecution Only	5,000.00
990606464	09/30/2003	Prosecution Only	5,000.00
990606475	09/30/2003	Prosecution Only	5,000.00
990606485	09/30/2003	Prosecution Only	5,000.00
990706506	09/30/2003	Prosecution Only	5,000.00
990706509	09/30/2003	Prosecution Only	5,000.00
990706510	09/30/2003	Prosecution Only	5,000.00
990706515	09/30/2003	Prosecution Only	5,000.00
990706524	09/30/2003	Prosecution Only	5,000.00
990706541	09/30/2003	Prosecution Only	5,000.00
990706550	09/30/2003	Prosecution Only	5,000.00

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
990706573	09/30/2003	Prosecution Only	5,000.00
990706576	09/30/2003	Prosecution Only	5,000.00
990706579	09/30/2003	Prosecution Only	5,000.00
990706580	09/30/2003	Prosecution Only	5,000.00
990706582	09/30/2003	Prosecution Only	5,000.00
990706585	09/30/2003	Prosecution Only	5,000.00
990706586	09/30/2003	Prosecution Only	5,000.00
990706601	09/30/2003	Prosecution Only	5,000.00
990706602	09/30/2003	Prosecution Only	5,000.00
990706608	09/30/2003	Prosecution Only	5,000.00
990706623	09/30/2003	Prosecution Only	5,000.00
990706636	09/30/2003	Prosecution Only	5,000.00
990706646	09/30/2003	Prosecution Only	5,000.00
990906680	09/30/2003	Prosecution Only	5,000.00
990906704	09/30/2003	Prosecution Only	5,000.00
950604826	06/30/2006	Prosecution Only	2,154.50
950704970	03/31/2006	Prosecution Only	2,380.50
960105156	03/31/2006	Prosecution Only	2,380.50
981006084	09/30/2005	Prosecution Only	2,508.00
990706641	09/30/2005	Prosecution Only	2,508.00
970505443	06/30/2005	Prosecution Only	2,370.00
921003327	03/31/2005	Prosecution Only	2,204.00
930403710	03/31/2005	Prosecution Only	2,204.00
930103555	12/31/2004	Prosecution Only	2,464.50
Total Questioned Costs			\$316,174.00

**CASES FOR WHICH PRE-TRIAL DETENTION REQUIREMENTS DID NOT HAVE
SUPPORTING DOCUMENTATION**

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
040108544	09/30/2006	Both	\$2,202.50
050809275	09/30/2006	Both	2,202.50
060309500	09/30/2006	Both	2,202.50
950404775	09/30/2006	Both	2,202.50
960605253	09/30/2006	Both	2,202.50
970505472	09/30/2006	Both	2,202.50
970805541	09/30/2006	Both	2,202.50
980405703	09/30/2006	Both	2,202.50
040508665	06/30/2006	Both	2,154.50
040708806	06/30/2006	Both	2,154.50
040708837	06/30/2006	Both	2,154.50
051209435	03/31/2006	Both	2,380.50
020407849	12/31/2005	Both	2,659.00
050309194	12/31/2005	Both	2,659.00
050809292	12/31/2005	Both	2,659.00
950705057	12/31/2005	Both	2,659.00
050309205	09/30/2005	Both	2,508.00
050709233	09/30/2005	Both	2,508.00
050709235	09/30/2005	Both	2,508.00
980405771	09/30/2005	Both	2,508.00
040908991	09/30/2005	Both	2,508.00
041209123	09/30/2005	Both	2,508.00
050109135	09/30/2005	Both	2,508.00
040808902	06/30/2005	Both	2,370.00
041009041	06/30/2005	Both	2,370.00
050109145	06/30/2005	Both	2,370.00
10503	06/30/2005	Both	2,370.00
10688	06/30/2005	Both	2,370.00
040608730	03/31/2005	Both	2,204.00
040608755	03/31/2005	Both	2,204.00
040708807	03/31/2005	Both	2,204.00
040808897	03/31/2005	Both	2,204.00
041009048	03/31/2005	Both	5,000.00
10585	03/31/2005	Both	5,000.00
050209173	03/31/2005	Both	5,000.00
040508657	12/31/2004	Both	2,464.50
040608708	12/31/2004	Both	2,464.50
040608715	12/31/2004	Both	2,464.50
040608722	12/31/2004	Both	2,464.50
040608758	12/31/2004	Both	2,464.50
040708818	12/31/2004	Both	2,464.50
040708823	12/31/2004	Both	2,464.50
040708836	12/31/2004	Both	2,464.50

040708867	12/31/2004	Both	2,464.50
040708868	12/31/2004	Both	2,464.50
040808878	12/31/2004	Both	2,464.50
040808883	12/31/2004	Both	2,464.50
040808884	12/31/2004	Both	2,464.50
040908974	12/31/2004	Both	2,464.50
040909011	12/31/2004	Both	2,464.50
020407914	12/31/2004	Both	2,464.50
040708833	12/31/2004	Both	2,464.50
040608699	12/31/2004	Both	2,464.50
040608756	12/31/2004	Both	2,464.50
040908975	12/31/2004	Both	2,464.50
Total Questioned Costs			\$139,612.00

CASES SUBMITTED IN THE INCORRECT QUARTER

CASE No.	SUBMITTED QUARTER END DATE	ACTUAL DISPOSITION DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
06648	06/30/2003	07/16/2003	Prosecution Only	\$5,000.00
08339	06/30/2003	07/16/2003	Both	10,000.00
08305	06/30/2003	10/30/2003	Both	10,000.00
08337	06/30/2003	11/14/2003	Both	10,000.00
07595	03/31/2003	04/02/2003	Prosecution Only	5,000.00
08096	03/31/2003	09/18/2003	Prosecution Only	5,000.00
08223	03/31/2003	04/22/2003	Prosecution Only	5,000.00
08227	03/31/2003	04/02/2003	Prosecution Only	5,000.00
08257	03/31/2003	05/27/2003	Prosecution Only	5,000.00
07602	09/30/2002	11/24/2003	Prosecution Only	2,500.00
07734	09/30/2002	08/03/2004	Prosecution Only	3,750.00
07757	09/30/2002	05/29/2003	Prosecution Only	3,750.00
07870	09/30/2002	07/02/2003	Prosecution Only	3,750.00
07897	09/30/2002	10/02/2003	Prosecution Only	3,750.00
07899	09/30/2002	04/04/2003	Prosecution Only	3,750.00
06677	09/30/2002	09/29/2003	Prosecution Only	5,000.00
030708411	9/30/2003	10/2/2003	Prosecution Only	1,250.00
390306265	9/30/2003	6/29/2001	Prosecution Only	5,000.00
990606427	9/30/2003	9/23/2004	Prosecution Only	5,000.00
990606448	9/30/2003	6/1/2005	Prosecution Only	5,000.00
990606462	9/30/2003	10/29/2004	Prosecution Only	5,000.00
990706520	9/30/2003	8/4/2005	Prosecution Only	5,000.00
991006710	9/30/2003	11/28/2002	Prosecution Only	5,000.00
000407004	9/30/2003	10/23/2003	Detention Only	1,250.00
000407028	9/30/2003	9/23/2004	Detention Only	1,250.00
000407053	9/30/2003	6/1/2005	Detention Only	1,250.00
000607137	9/30/2003	3/15/2005	Detention Only	1,250.00
000607148	9/30/2003	2/1/2005	Detention Only	1,250.00
000607184	9/30/2003	12/14/2004	Detention Only	1,250.00
000607198	9/30/2003	2/2/2005	Detention Only	1,250.00
Total Questioned Costs				\$126,250.00

**UNSUPPORTED CASES FOR WHICH RECORD RETENTION
REQUIREMENTS WERE NOT MET**

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
040108558	09/30/2006	Prosecution Only	\$2,202.50
000106779	06/30/2006	Prosecution Only	2,154.50
011107608	03/31/2006	Prosecution Only	2,380.50
020507942	12/31/2004	Prosecution Only	2,464.50
980605855	12/31/2004	Prosecution Only	2,464.50
10600	12/31/2004	Prosecution Only	2,464.50
990306240	09/30/2003	Prosecution Only	5,000.00
060309474	09/30/2006	Both	4,405.00
931104228	09/30/2006	Both	4,405.00
050309189	09/30/2005	Both	5,016.00
050409213	09/30/2005	Both	5,016.00
040508680	09/30/2005	Both	5,016.00
010607369	09/30/2005	Both	5,016.00
010607420	09/30/2005	Both	5,016.00
010807499	09/30/2005	Both	5,016.00
010807537	09/30/2005	Both	5,016.00
011107622	09/30/2005	Both	5,016.00
011207698	09/30/2005	Both	5,016.00
020307759	09/30/2005	Both	5,016.00
020407820	09/30/2005	Both	5,016.00
040909079	12/31/2004	Both	4,929.00
051209433	09/30/2006	Both	5,016.00
060809555	09/30/2006	Both	5,016.00
050909317	12/31/2005	Both	5,318.00
040708864	03/31/2005	Both	4,408.00
040308585	06/30/2004	Both	10,000.00
Total Questioned Costs			\$117,804.00

CASES FOR WHICH DUPLICATE REIMBURSEMENT WAS RECEIVED

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
060809547	09/30/2006	Both	\$4,405.00
060809548	09/30/2006	Both	4,405.00
060809549	09/30/2006	Both	4,405.00
060809550	09/30/2006	Both	4,405.00
060809553	09/30/2006	Both	4,405.00
060809554	09/30/2006	Both	4,405.00
060809555	09/30/2006	Both	4,405.00
060809556	09/30/2006	Both	4,405.00
060809557	09/30/2006	Both	4,405.00
060809558	09/30/2006	Both	4,405.00
060809560	09/30/2006	Both	4,405.00
Total Questioned Costs			\$48,455.00

CASES FOR WHICH DUPLICATE REIMBURSEMENT WAS RECEIVED

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
051209433	03/31/2006	Both	\$4,761.00
05109369	12/31/2005	Both	5,318.00
040808941	12/31/2004	Both	4,929.00
10503	12/31/2004	Both	4,929.00
040908979	03/31/2005	Prosecution Only	2,204.00
040908997	03/31/2005	Prosecution Only	2,204.00
Total Questioned Costs			\$24,345.00

**CASES WHICH DID NOT MEET THE
OVERNIGHT PRE-TRIAL DETENTION REQUIREMENT**

CASE No.	SUBMITTED QUARTER END DATE	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
10609	12/31/2004	Both	\$2,464.50
30308446	12/31/2003	Both	5,000.00
Total Questioned Costs			\$7,465.50

P. O. Box 515
 408 W. Travis
 Falfurrias, Tx. 78355
 Voice: 361.325.5604 ext. 232
 Fax: 361-325-9065
 Email: juana.garza@brooks-county.com



**JUANA GARZA
 BROOKS COUNTY GRANTS ADMINISTRATION**

November 19, 2007

David M. Sheeren
 Regional Audit Manager
 U.S. Department of Justice
 Office of the Inspector General
 1120 Lincoln, Suite 1500
 Denver, Colorado 80203

Dear Mr. Sheeren:

I have received your draft audit report on the Southwest Border Prosecution Initiative (SWBPI) funds reimbursed to Brooks County. Enclosed are comments to your report. A copy of the comments has been provided to the Office of Justice Programs (OJP). The following comments include:

Questioned Cost	Comment
Unallowable Cases -that were not federally initiated	These cases were submitted as per our interpretation of the guidelines. If these cases are not permitted by OJP as per our interpretation. Documentation that could not be located at the time of the audit has now been located; additional we have 231 cases that we are also preparing documentation as per interpretation of the guidelines by the auditors.
Unallowable Cases-that were not prosecuted and were erroneously submitted	These cases were submitted as per interpretation of the guidelines. Documentation that could not be located at the time of the audit has now been located; additional there are 131 identified cases that have not been previously submitted to replace these cases to meet the criteria outlined by the auditors.
Unallowable Cases-cases for which the supporting disposition data could not be located.	These cases were submitted as per our interpretation of the guidelines. Data not available at the time of the audit has been located and we are also currently working on locating additional supporting data to remedy these cases.
Unsupported Reimbursement-cases for which the supporting jail data portion of reimbursement could not be located.	These cases were submitted as per interpretation of the guidelines. The auditors had a different interpretation. The information was not available at that time of the audit. We looked elsewhere for the information and it can now be provided. Offense dates and Bail Bond records were used to claim detention, as per interpretation of the grant. Arrest reports and/or jail records as requested by the auditors will be provided.

Unallowable Reimbursements-cases submitted in the incorrect quarter.	We agree with these findings. We have cases not previously submitted that can replace these cases.
Unsupported Reimbursements-cases for which the supporting data was incomplete	The information sought by the auditors was not available at that time of the audit. We have since located the some of the data and will provide the data necessary.
Unallowable excess reimbursement-for duplicate cases previously submitted	We agree with these findings. We have cases not previously submitted that can replace these cases.
Unallowable Cases- cases that did not meet the overnight pre-trial detention requirement.	Offense dates and Bail Bond records were used to claim detention as per our interpretation of the guidelines.
Unsupported Reimbursements-cases not supported by the master list.	We are currently working on providing cases to replace those not supported by the master list.

If you have questions, please contact me at (361) 325-5604 ext. 232.

Sincerely,



Juana Garza
Brooks County Grants Administrator

Cc: Linda Hammond-Deckard, Program Manager
Bureau of Justice Assistance
810 Seventh Street NW.
Washington, DC 20531



U.S. Department of Justice

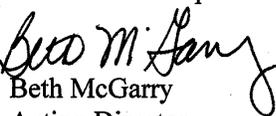
Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

DEC 03 2007

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

FROM: 
Beth McGarry
Acting Director
Office of Audit, Assessment, and Management

SUBJECT: Response to the Draft Audit Report, *Office of Justice Programs*
Southwest Border Prosecution Initiative Funding Received by
Brooks County, Texas

This memorandum is in response to your correspondence dated November 6, 2007, transmitting the above draft audit report for Brooks County, Texas (Brooks County). We consider the subject report resolved and request written acceptance of this action from your office.

The report contains 10 recommendations and \$1,921,274 in questioned costs. The following is our analysis of the audit recommendation.

1. **Remedy the \$587,591 in unallowable costs received by Brooks County for the 138 cases that were not federally initiated.**

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases that were not federally initiated.

2. **Remedy the \$382,258 in unallowable costs received by Brooks County for 116 cases that were not prosecuted and erroneously submitted.**

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases that were not prosecuted and erroneously submitted.

- 3. Remedy the \$316,174 in unsupported questioned costs received by Brooks County for 68 cases that were erroneously submitted with unsupported disposition dates.**

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases that were erroneously submitted with unsupported disposition dates.

- 4. Remedy the \$139,612 in unsupported costs for 55 cases for which pre-trial detention data was unavailable.**

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases for which pre-trial detention data was not available.

- 5. Remedy the \$126,250 in unallowable costs for 30 cases submitted in the incorrect quarter.**

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases that were submitted in the incorrect quarter.

- 6. Remedy the \$117,804 in unsupported questioned costs received by Brooks County for 26 cases with incomplete case files.**

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases with incomplete case files.

- 7. Remedy the \$48,455 in unsupported costs for 11 cases submitted in a quarter without support.**

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases submitted in a quarter without support.

- 8. Remedy the \$24,345 in unallowable costs received by Brooks County for six cases which were duplicates of other cases submitted.**

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases that were duplicates of other cases submitted.

- 9. Remedy the \$7,465 in unallowable costs for two cases that were claimed under both the prosecution and pre-trial detention category, but should have been claimed as prosecution only because the defendant was not held overnight.**

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases that were claimed under both the prosecution

and pre-trial detention category, which should have been claimed as prosecution only because the defendant was not held overnight.

10. Remedy the \$171,320 for 50 cases that were not supported by the master case list when reconciled with OJP reimbursement data.

We agree with this recommendation. We will coordinate with Brooks County to remedy the questioned costs associated with cases that were not supported by the master case list when reconciled with the Office of Justice Programs reimbursement data and will ensure that Brooks County implement procedures for maintaining the listing of cases submitted for future reimbursement.

We appreciate the opportunity to review and comment on the draft report. If you have any questions or require additional information, please contact Donna Hamilton of my staff at (202) 305-7483.

cc: LeToya A. Johnson
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**ANALYSIS AND SUMMARY OF ACTIONS
NECESSARY TO CLOSE THE REPORT**

1. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$587,591 in questioned costs received by Brooks County for the unallowable cases claimed that were not federally initiated.
2. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$382,258 in questioned costs received by Brooks County for the unallowable cases claimed that were erroneously submitted.
3. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$316,174 in questioned costs received by Brooks County for the unsupported cases claimed for which the supporting disposition data could not be located.
4. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$139,612 in questioned costs received by Brooks County for the unsupported cases claimed for which the supporting jail data portion of reimbursement could not be located.
5. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$126,250 in questioned costs received by Brooks County for the unallowable cases claimed that were submitted in the incorrect quarter.
6. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$117,804 in questioned costs received by Brooks County for the unsupported cases claimed for which the supporting data was incomplete.

7. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$48,455 in questioned costs received by Brooks County for the unsupported cases claimed for which the supporting data was incomplete.
8. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$24,345 in questioned costs received by Brooks County for the unallowable excess reimbursement for duplicate cases previously submitted.
9. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$7,465 in questioned costs received by Brooks County for the unallowable detention portion of cases claimed which did not meet pre-trial detention requirements.
10. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$171,320 in questioned costs received by Brooks County for cases not supported by the master list.