



REVIEW OF DEPARTMENT OF JUSTICE DATA QUALITY PROCEDURES FOR RECOVERY ACT RECIPIENT REPORTS PHASE II

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Introduction

The American Recovery and Reinvestment Act of 2009 (Recovery Act) provided the Department of Justice (Department) with approximately \$4 billion in funding, primarily for grants to enhance state, local, and tribal law enforcement; combat violence against women; and fight Internet crimes against children. The following table lists the Department’s Recovery Act funding as reported in the U.S. Department of Justice Agency Plan for Management of Recovery Act Funds dated May 15, 2009.

RECOVERY ACT-FUNDED PROGRAMS¹

Appropriations Title	Departmental Component	Total Funding	Allocation to Component Programs and Purpose
State and Local Law Enforcement Assistance, Recovery Act	Office of Justice Programs (OJP)	\$2.765 billion	\$2 billion – Edward Byrne Memorial Justice Assistance Grant (JAG) Program funding for a broad range of activities to prevent and control crime and improve the criminal justice system.
			\$225 million – Edward Byrne Competitive Grant Program funding to help communities address targeted needs.
			\$225 million – Grant funding for construction/renovation of correctional facilities on tribal lands.
			\$125 million – Grant funding for rural law enforcement activities related to preventing and combating drug-related crime.
			\$40 million – Grant funding for law enforcement activities along the southern border and in high-intensity drug trafficking areas.
			\$50 million – Grant funding for initiatives related to Internet crimes against children.
			\$100 million – Grant funding for victim compensation and assistance.

¹ According to the Department’s Justice Management Division (JMD), the \$10 million to the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) to support Project Gunrunner was transferred from the \$40 million OJP received for law enforcement activities along the southern border and in high-intensity drug trafficking areas. In addition, JMD stated that the \$10 million in Office of Justice Programs (OJP) salaries and expenses that are shown as passed through to the ATF was distributed to OJP, OVW, and COPS as Management and Administration funding. JMD did not have an updated funding table.

Appropriations Title	Departmental Component	Total Funding	Allocation to Component Programs and Purpose
Community Oriented Policing Services, Recovery Act	Office of Community Oriented Policing Services (COPS)	\$1 billion	\$1 billion – Grant funding for the COPS Hiring Recovery Program (CHRP) to hire and rehire additional career law enforcement officers.
Violence Against Women Prevention and Prosecution, Recovery Act	Office on Violence Against Women (OVW)	\$225 million	\$175 million – Grant funding to support the work of state, local, and tribal governments and domestic violence and sexual assault coalitions.
			\$50 million – Transitional Housing Assistance Grant Program funding to provide victims of crimes against women with transitional housing services and to move such individuals into permanent housing.
Salaries and Expenses, Office of Justice Programs, Recovery Act	OJP	\$10 million	\$10 million – Pass-through funding for ATF. (See next row.)
Salaries and Expenses, Recovery Act	Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	(Funding received through OJP)	\$10 million – Funding to support Project Gunrunner for the Southwest Border Initiative to reduce cross-border drug and weapons trafficking and violence on the border.
Office of the Inspector General, Recovery Act	Office of the Inspector General (OIG)	\$2 million	\$2 million – Funding for oversight activities and functions related to Recovery Act funding.
Totals	Five Components	\$4.002 billion	

Source: U.S. Department of Justice Agency Plan for Management of Recovery Act Funds

Phase 1 Data Quality Review

The Recovery Accountability and Transparency Board (the Board) encouraged each federal Office of the Inspector General (OIG) overseeing Recovery Act funds to participate in a government-wide Recovery Act Reporting Data Quality Review. In October 2009, the Department of Justice OIG issued a report containing the results of our Phase 1 data quality review. The objective of the Phase 1 review was to determine if the Department had established processes to perform data quality reviews intended to identify material omissions and significant reporting errors by recipients and to notify the recipients of the need to make appropriate and timely changes.

Our Phase 1 review found that the Department had made significant efforts to develop data quality review processes and procedures for ensuring

that data reported by Recovery Act funding recipients is complete and accurate. We determined that the Department's Justice Management Division (JMD) developed automated screening and data validation systems to support awarding agencies' verification of recipients' reports and to enable the Department as a whole to identify any material omissions and significant errors. The Department's granting agencies separately developed quality review processes that appear to provide effective means for assessing the quality of the reported information and correcting any deficiencies identified. We also concluded that further process improvements would be useful, as the initial Recovery Act reporting is completed and experience is gained with the reporting system.

Phase 2 Data Quality Review

The Board requested that seven members of the OIG community implement Phase 2 of the Data Quality Review during December 2009 through January 2010. The objective of Phase 2 was to determine whether, during the first Section 1512 reporting cycle, each participating OIG's Department: (1) identified inaccurate data and missing recipient reports, (2) identified the causes of the inaccurate data or missing reports, and (3) mitigated the causes and errors.

We focused our Phase 2 Data Quality Review efforts on OJP, COPS, and OVW, because these three components accounted for 99.7 percent of the Department's Recovery Act funding.

Data Quality Survey and Board Analysis

As part of our Phase 2 Data Quality Review, we distributed data quality surveys provided by the Board to each of the three components in late December 2009. Because Department officials expressed concern that the timing of this phase of the data quality review would interfere with their efforts to manage January recipient reporting, in consultation with the Board we established January 22, 2010, as the response date for the surveys. The components each provided us their responses to the surveys by January 25, 2010.

We conducted our analysis of these surveys between January 25, 2010, and January 28, 2010. We met with officials from each component to discuss and clarify their responses to the surveys. During the follow-up meetings, we also asked the component officials questions posed by the Board regarding inaccuracies and anomalies identified from recipient data reported during the first reporting period ended September 30, 2009. Specifically, the Board analyzed the reported data for all recipients of Recovery Act funds and identified potential inaccuracies and anomalies that included the following:

- Awards with 5,000 or more jobs created
- Awards reported as completed with no jobs reported as created
- Awards reported as completed but award amounts reported as zero
- Awards reported as completed but funds received reported as zero
- Awards reported as completed but funds expended reported as zero
- Awards reported with jobs created but funds received reported as zero
- Awards reported with jobs created but funds expended reported as zero
- Awards where the jobs reported as created multiplied by the minimum wage salary exceeds the award amount
- Awards where the amount spent was more than received
- Awards reported where the award amount was below the \$25,000 reporting threshold

We provided the list of potential inaccuracies and anomalies to officials from each DOJ component and asked them to respond to the specific questions posed by the Board. The questions we asked and the component officials' responses to those questions are contained in Attachment 2 (OJP), Attachment 4 (COPS), and Attachment 6 (OVW).

In addition, we performed steps to verify the accuracy of the list of non-reporting recipients reported to the Office of Management and Budget (OMB) by the Department for the first reporting period ended September 30, 2009.

Because the three Department of Justice components that were the focus of our Phase 2 Data Quality Review efforts are under separate management and have different business processes, we did not combine their responses into a single response for the entire Department. Therefore, we have attached at the end of this report each component's survey responses and their responses to the follow-up questions on the data anomalies. These surveys contain questions to determine whether, during the first Section 1512 reporting cycle, the Department: (1) identified inaccurate data and missing recipient reports, (2) identified the causes of the inaccurate data and missing reports, and (3) mitigated the causes of the inaccurate data and missing reports.

Results Based on Survey Responses and OIG Validation Testing

Overall, based on the components' responses to the surveys, it appears that each component is making progress towards ensuring that recipients of Recovery Act funds submit quarterly reports to www.FederalReporting.gov as required, and for ensuring that the data reported is accurate. For the initial reporting period ended September 30, 2009, the Department reported to OMB a total of 733 Recovery Act recipients out of 4,050 (18 percent) that did not submit the required reports. Of the 733 non-reporting recipients, 548 were OJP recipients; 166 were COPS recipients; 18 were OVW recipients; and 1 was an Alcohol, Tobacco, Firearms and Explosives (ATF) recipient. The methodology we employed to validate the non-reporting recipients is contained in Attachment 7.

Because the Department had the second highest number of non-reporting recipients of all federal agencies, we focused our efforts in this phase on validating the number of non-reporting recipients within the Department. We note that as of the end of the first reporting period, the Department reported that it had awarded over 98 percent of its Recovery Act funds. A Department official stated that this was among the highest, if not the highest, award rate for federal agencies, and that this accounted for the Department's high number of non-reporters when compared to other federal agencies.²

While we focus in this report on our efforts to validate the number of non-reporting recipients during this phase, substantial details of the types and causes of inaccurate reports are contained in the attachments to this report.

We found that actions taken by the three Department components with the most non-reporters resulted in a significant reduction in the number of non-reporters for the second reporting period ended December 31, 2009. According to component officials, the number of non-reporters decreased

² A February 2010 report published by ProPublica, a non-profit news reporting organization, also stated that the Department's award rate was the second highest among the 27 federal agencies it analyzed.

substantially from the first to second reporting periods as shown in the following table.³

Agency	Reporting Period Ended 9/30/09		Reporting Period Ended 12/31/09	
	Required to Report	Non-reporters	Required to Report	Non-reporters ⁴
OJP	2,725	541	2,722	121
COPS	763	166	1,038	32
OVW	279	18	279	2

Source: The Office of Justice Programs, the Office of Community Oriented Policing Services, the Office on Violence Against Women, and the Office of Management and Budget.

Validation Results

Our validation of the non-reporting recipients reported to the OMB did not disclose any inaccuracies for OJP, but did disclose inaccuracies for COPS and OVW, as explained below.

OJP

According to OJP, as of September 30, 2009, it made 2,725 Recovery Act awards that were required to be reported to FederalReporting.gov. The list of non-reporting recipients that the Department provided to OMB identified 548 OJP recipients that failed to submit a report to FederalReporting.gov in October 2009 for the initial reporting period ended September 30, 2009.

We relied on our work completed during Phase 1 of the Data Quality Review that showed JMD’s automated screening and data validation process was properly designed to provide useful information for the granting agencies to verify recipients’ reports and to help the Department identify material omissions and significant errors. In addition, we also met with OJP’s management and obtained a thorough understanding of the process OJP used to confirm the reasonableness of JMD’s data validation process. OJP officials told us that they independently verified the list of non-reporters through OJP’s Grants Management System (GMS) and the Department’s Financial Management Information System (FMIS2) and found the list of award recipients

³ Recipient data related to contracts is not included in the table data because the three Department components had awarded only 11 contracts, and as of December 31, 2009, all 11 contract recipients had reported data to FederalReporting.gov. For the September 30, 2009, reporting period, seven OJP contractors and 1 OVW contractor did not report and are not reflected in this table. The OVW contractor did not report on a modification to an existing task order.

⁴ The number of non-reporting recipients for the reporting period ending December 31, 2009, is based on data provided by the three Department components as of January 28, 2010. According to the Office of Management and Budget’s MAX system, the number of non-reporting recipients as of February 1, 2010, was 119 for OJP, 38 for COPS, and 2 for OVW.

and non-reporters to be accurate. Based on the reasonableness of the process used by OJP to validate the list of recipients and non-reporters, we did not conduct any additional testing. We did, however, sample 55 (10 percent) of the 548 OJP non-reporters for the period ended September 30, 2009, and determined the following.

- OJP sent e-mail notifications to all 55 recipients informing them that they had not filed their reports for the initial reporting period with FederalReporting.gov and instructing them to file reports for the second reporting period ended December 31, 2009.
- We asked OJP officials to identify the reasons why the 55 recipients did not submit their initial reports, and OJP could provide specific reasons for only 9 of the 55 recipients. The reasons were: (1) four grantees did not think they needed to file because they did not accept the grants until after the beginning of the next reporting period, (2) three grantees did not think they needed to file because they had not accepted the grants, (3) one grantee lacked an understanding of the reporting requirements and associated guidance, and (4) one grantee did not think it needed to file because it had declined the award. OJP officials told us that extensive outreach was underway for the remaining 46 recipients.
- As of January 27, 2010, 41 of the 55 non-reporting recipients for the initial reporting period had filed reports for the second reporting period ended December 31, 2009. The deadline for submitting reports was extended to January 22, 2010.

We also determined that as of January 28, 2010, the number of non-reporters for the second reporting period ended December 31, 2009, had decreased from 548 to 121. Of the 121 that had not reported for the second reporting period, 97 had also not reported during the initial reporting period. The remaining 24 were first-time non-reporters.

COPS

As of September 30, 2009, COPS had awarded 1,046 grants to COPS Hiring Recovery Program (CHRP) recipients. According to COPS, only 763 of its 1,046 CHRP grantees had officially accepted their award before September 30, 2009.⁵ Of the 283 grantees, 3 had not accepted by September 30, 2009, while 10 declined their grants after this date.

⁵ In addition to these grants, COPS awarded two contracts using Recovery Act funding. We have not included these contracts in this discussion because one contract was managed by the Department's Energy and Natural Resources Division and the other contract's period of performance began after September 30, 2009.

We determined those 3 grantees that declined to accept their grants by September 30, 2009, did not report and were not listed in the list of 166 non-reporters. We also determined that only 3 of the 10 grantees that declined to accept their grants by September 30, 2009, were included in the list of 166 non-reporters.

According to the list of non-reporting recipients that the Department provided to OMB, there were 166 CHRP recipients that failed to submit a report to FederalReporting.gov in October 2009. The following table summarizes these non-reporters according to the reason they did not report.

Grantee did not officially accept the award by 9/30/2009	77
Unknown, COPS conducting outreach⁶	67
Grantee provided hard copy directly to COPS after 9/30/2009²	22
Total	166

Source: Office of Community Oriented Policing Services

We reviewed COPS data and confirmed that 77 of the 166 non-reporters did not officially accept their grants before September 30, 2009. We determined that 75 of these 77 grantees accepted their grant awards after September 30, 2009, while the remaining 2 declined to accept and those awards were cancelled. In its written response, COPS said that it does not believe any of these 77 grantees were required to report because they had not accepted their awards before September 30, 2009. Although COPS does not consider these 77 grantees as non-reporters, guidance from OMB (Part 1.6 of M-10-08: Data Quality Requirements and Guidance for Non-reporting Recipients) appears to indicate that federal agencies are required to report these as such. Because COPS does not consider the 77 grantees to be valid non-reporters, we asked officials from OJP and OVW their position on this issue. Both the OJP and OVW officials told us that they believed all recipients awarded Recovery Act funds should report to FederalReporting.gov, whether or not the recipients had accepted the grant before the end of the reporting period.

To validate the number of non-reporters we asked COPS to provide a listing of all CHRP grants and to indicate on this list whether the grantee reported to FederalReporting.gov. COPS provided us with this listing that identified 3 grantees that had not reported but were not included in the 166

⁶ Because of time constraints, we did not attempt to: (1) verify the outreach COPS said it was conducting for 67 agencies that did not report, or (2) inspect any of the 22 hard copy reports COPS said it received from grantees. However, based on the written responses from COPS and our numerous meetings with the COPS staff member responsible for these issues, we believe the numbers reported by COPS are reasonable.

non-reporters. We determined that all 3 grantees accepted their grants after September 30, 2009.

To further validate the accuracy of the number of non-reporters, we reviewed data directly from Recovery.gov that was reported for the period ended September 30, 2009. From our review we identified 7 CHRP grantees that had reported but were included in the list of 166 non-reporters. Specifically, 4 grantees whose reports are included in Recovery.gov are also part of the 67 grantees that make up the “unknown” category above, while 3 additional grantee reports are also part of the 77 non-reporters that officially accepted their awards after September 30, 2009. We believe COPS was not aware that these seven grantees had reported because the grantees were not included in FederalReporting.gov data that it received from JMD.

For the remaining 22 grantees, COPS had hardcopy reports available to demonstrate that these agencies had reported but for varying reasons were unable to report through FederalReporting.gov.

To determine if COPS’s outreach efforts were effective in reducing the number of non-reporting recipients, we asked COPS to identify the number of non-reporting recipients for the second quarterly reporting period ended December 31, 2009. The deadline for submitting reports was extended to January 22, 2010. According to COPS, as of January 26, 2010, only 32 entities failed to report for the second reporting period.

In conclusion, we determined that the number of non-reporters for CHRP was inaccurate. The following table summarizes our restatement of non-reporters to 169 from 166.⁷

Included on Original List of Non-Reporters (this list includes 3 withdrawals that occurred after 9/30)	166
Missing from Original list of Non-Reporters	3
OIG identified reporters included in Original List of Non-reporters	(7)
Withdrawals after 9/30 not included in Original List of Non-reporters	7
OIG Restated Number of Non-Reporters	169

⁷ Our restatement of the number of non-reporters does not include the 3 grantees that declined to accept their awards before September 30, 2009.

OVW

According to OVW, as of September 30, 2009, it had made 279 Recovery Act awards that were required to be reported to FederalReporting.gov. The list of non-reporting recipients that the Department provided to OMB identified 18 OVW recipients that failed to submit a report to FederalReporting.gov in October 2009. We compared a list of OVW's Recovery Act award recipients to data contained in FederalReporting.gov as of December 16, 2009, and identified one additional recipient that did not report. This recipient was a contractor that received Recovery Act funds under an existing non-Recovery Act contract. Because the non-Recovery Act contracts are not included in the data reported to FederalReporting.gov, the Recovery Act funds added to this non-recovery Act contract were not appropriately tracked at FederalReporting.gov.

According to OVW, as of January 21, 2010, it had only two recipients remaining on the list of non-reporters. One of these recipients may not be able to submit their report due to significant problems it encountered while completing updates to its Central Contractor Registration (CCR) information. The other recipient indicated that it would submit its report prior to the final deadline.

The attachments that follow include each component's survey responses and their responses to the follow-up questions on the data anomalies, a description of the methodology that we used within each component to validate the non-reporting recipients during the initial reporting period, and a listing of the abbreviations used in this report.

The specific attachments to this report are:

- Attachment 1 – Office of Justice Programs' Responses, Data Quality Reviews of Recovery Act, Section 1512 Recipient Reports
- Attachment 2 – Office of Justice Programs' Responses to Follow-up Questions Posed by the Recovery Accountability and Transparency Board Regarding Data Anomalies Identified in Recipient Reports for the Period Ended September 30, 2009
- Attachment 3 – Office of Community Oriented Policing Services' Responses, Data Quality Reviews of Recovery Act, Section 1512 Recipient Reports
- Attachment 4 – Office of Community Oriented Policing Services' Responses to Follow-up Questions Posed by the Recovery Accountability and Transparency Board Regarding Data Anomalies

Identified in Recipient Reports for the Period Ended September 30, 2009

- Attachment 5 – Office on Violence Against Women’s Responses, Data Quality Reviews of Recovery Act, Section 1512 Recipient Reports
- Attachment 6 – Office on Violence Against Women’s Responses to Follow-up Questions Posed by the Recovery Accountability and Transparency Board Regarding Data Anomalies Identified in Recipient Reports for the Period Ended September 30, 2009
- Attachment 7 – OIG’s Methodology for Validating Non-reporting Recipients
- Attachment 8 – Abbreviations Used in Report
- Attachment 9 – OIG Summary of Department Components’ Responses to the Pre-Release Version of this Report

Attachment 1

Office of Justice Programs' Responses, Data Quality Reviews of Recovery Act, Section 1512 Recipient Reports

Objective 1: Determine whether Departments, during the first reporting cycle for Recovery Act fund prime recipients, (1) identified inaccurate data; (2) identified the cause(s) of the inaccurate data; and (3) mitigated the causes/errors.

1. *Does the Department know how many inaccuracies it identified from October 11th through October 29th? If so, how many? Does the Department know how many of these inaccuracies were corrected before the data was published on recovery.gov?*

OJP Response: OJP identified 1,127 data inaccuracies through our automated review process during the October 11th – October 29th period based on data that was pulled from FederalReporting.gov on October 22, 2009. See *Table 1 – Q3 ARRA Report Submission Errors Summary Comparison* below for a breakout of the inaccuracies by error type.

The automated review process is described in *Office of Justice Program's Recovery Act Recipient Reporting: Data Quality Review Process and Procedures* document.

Table 1 – Q3 ARRA Report Submission Errors Summary Comparison

Error Description	October 11 th Error Totals	October 22 Error Totals	October 30** Error Totals	Amount Corrected (Oct 22 - Oct 30)
Incorrect award number	91	74	74	0
Incorrect DUNS number	220	352	352	0
Incorrect award date	284	265	120	145
Incorrect award amount	17	46	25	21
Total amount received over the total award amount	1	3	2	1
Incorrect award type	n/a*	42	42	0
Incorrect awarding agency code	n/a*	39	40	-1
Incorrect funding agency code	n/a*	41	42	-1

Error Description	October 11th Error Totals	October 22 Error Totals	October 30** Error Totals	Amount Corrected (Oct 22 - Oct 30)
Incorrect program source TAS	n/a*	51	20	31
ARRA report marked final but no close out flag in GMS	n/a*	54	23	31
Closeout flag in GMS but ARRA report not marked final	n/a*	1	1	0
Incorrect jobs number	103	159	125	34
Totals	716	1127	866	261
Total 1512 Reports	533	843	664	173

**OJP conducted a preliminary review of the reports submitted during the initial submission phase to determine the number of significant errors and send initial communications to recipients. Only data elements deemed as significant errors at that time were reviewed.*

*** Data was fixed as of October 29, 2009 lock down. Data file pulled on November 2, 2009.*

2. *Does the Department know how many inaccuracies it identified since October 30th? If so, how many? How does the Department plan to ensure these inaccuracies are corrected during January 2010?*

OJP Response: OJP identified 866 data inaccuracies after October 30th period based on data that was pulled from FederalReporting.gov on November 2, 2009. See *Table 1 – Q3 ARRA Report Submission Errors Summary Comparison* above for a breakout of the inaccuracies by error type

Additionally, in accordance with OJP's *Recovery Act Recipient Reporting: Data Quality Review Process and Procedures* document, OJP staff completed a thorough review of a sample of the Section 1512(c) reports submitted in October. The sample review was completed from November to December 31, 2009. Among the 198 Section 1512 (c) reports reviewed in the sample, 176 data inaccuracies were found. Common inaccuracies identified during the sampling review included incomplete/inaccurate project description, inaccurate activity code, incorrect/incomplete subrecipient reporting, incorrect project status, incorrect amount expended, incorrect project title, and incorrect job calculation.

OJP will work with the Recovery Recipients to ensure the data submitted is accurate. OJP will review the data submitted throughout the reporting process. OJP will contact the recipients as soon as issues are identified. This includes contacting the grantee before the January 15, 2010 submission deadline, during the recipient review period and during the Federal agency review period.

3. *Does the Department know how many reports containing at least one inaccuracy it identified from October 11th through October 29th? If so, how many? Does the Department know how many of these reports were corrected before the data was published on recovery.gov?*

OJP Response: OJP identified 843 reports with inaccuracies during the October 22nd - October 29th period based on data that was pulled from FederalReporting.gov on October 22, 2009. From these reports, 173 had corrections made to them for a total of 261 inaccuracies that were resolved before the data was published on Recovery.gov. Data submitted prior to October 22 were changing daily as reports continued to be submitted by recipients.

4. *Does the Department know how many reports with at least one inaccuracy it identified since October 30th? If so, how many? How does the Department plan to ensure these reports are corrected during January 2010?*

OJP Response: OJP identified 664 reports with inaccuracies after the October 30th period based on data that was pulled from FederalReporting.gov on November 2, 2009.

Additionally, in accordance with OJP's *Recovery Act Recipient Reporting: Data Quality Review Process and Procedures* document, OJP staff completed a thorough review of a sample of the Section 1512(c) reports submitted in October. The sample review was completed from November to December 31, 2009. Of the 198 Section 1512 (c) reports reviewed in the sample, 102 reports had issues with one or more data elements in the Section 1512 (c) report.

OJP will work with the Recovery Recipients to ensure the data submitted is accurate. OJP will review the data submitted throughout the reporting process. OJP will contact the recipients as soon as issues are identified. This includes contacting the grantee before the January 15, 2010, submission deadline, during the recipient review period and during the Federal agency review period.

5. *From the Department's experience with prime recipient reports, what were the most prevalent occurring inaccuracies (e.g. omissions or significant errors)? Please describe, if possible, the 3 to 5 most prevalent inaccuracies.*

OJP Response: As shown in *Table 1* above, the most prevalent inaccuracies were (in descending order):

- Incorrect DUNS number

- Incorrect award date
- Incorrect jobs number
- Incorrect award number
- ARRA report marked final but no close out flag in GMS

6. *Describe the action(s) taken by the Department to have the recipients correct the inaccurate information? Provide examples.*

OJP Response: OJP completed the following tasks:

- Conducted a preliminary review of recipient data submitted by October 11, 2009 and distributed e-mails with the corrected information to recipients with inaccurate data prior to the reports closing for recipient submission.
- Posted comments with corrected award information in FederalReporting.gov for each recipient with inaccurate data (i.e. Award Number, DUNS, and Award Date) during the Agency Review period.
- Hosted the *American Recovery and Reinvestment Act (Recovery Act) Section 1512 Reporting Requirements* webinar on September 10, 2009, the *Section 1512(c) Reporting Requirements and Additional Recovery Act Guidance* webinar on December 17, 2009, and *Calculating and Reporting of Job Creation and Retention* webinar December 30, 2009. These webinars covered the spectrum of Recovery Act reporting to provide grantees the necessary information to submit 1512(c) reports with a minimal amount of errors.
- Distributed individual responses to questions received from the 9/10 and 12/17 webinars.
- Conducted a sampling review of the Section 1512(c) review and contacted the grantees when issues were identified.

In addition, beginning November 1st, OJP conducted significant outreach to recipients (see attached activities) [OIG Note: Attachment not included in this report] to ensure recipients were notified adequately of updated guidance and the availability of information and tools (e.g., webinars, FAQ's, Fact Sheets) to assist in identifying errors with Quarter 3 reporting and preparing for accurate and timely reporting for Quarter 4.

7. *Describe the actions, if any, the Department has taken to identify the cause(s) of/reasons for, the inaccurate information? Provide examples.*

OJP Response: In preparation for the two December webinars, OJP included a series of questions as part of their registration process to obtain feedback from recipients on the issues they encountered with Recovery Act reporting. The questions that were asked are as follows:

- Did you have problems registering on FederalReporting.gov? If yes, please specify the problems you encountered.
- Did you have problems submitting your report on FederalReporting.gov? If yes, please specify the problems you encountered.
- Did you have problems calculating the jobs data or did you receive a DOJ comment on FederalReporting.gov on your job calculation that you could not correct? If yes, please specify the problems you encountered.
- Did you have problems obtaining information for any other of the report's data fields? If yes, please specify the problems you encountered.
- If you had any other problems with submitting your report on FederalReporting.gov, please specify the problems you encountered.

Upon reviewing the responses to these questions, OJP found that many people were frustrated with the submission process because they could not find the information for activity codes, funding and awarding agency codes, and TAS code; however, a number of recipients stated that once they found the information, they were able to submit. The December webinars were developed based on the comments we received during the registrations. Following each webinar, OJP compiled the responses to these questions, provided feedback to recipient seeking reporting and/or data information; and developed new FAQs, documents, and tools.

OJP continued to update its web page for Recovery Act reporting, <http://www.ojp.gov/recovery/recipientreporting.htm> . The Recovery Act web page provides tools and documents developed by OJP to aid the recipients in completing their Section 1512(c) report. The tools include:

- Mock Section 1512(c) report
- Recommended CFDA numbers and Activity Codes
- Updated Information: Calculating and Reporting Job Creation and Retention for Recipients of Recovery Act Funding from Office of

Justice Programs, Office on Violence Against Women, and Office of Community Oriented Policing Services

- Modifications for Recipient Reporting on Federal Reporting.gov
- Job Calculator
- Frequently Asked Questions

OJP program and support offices conducted outreach to Recovery Act grantees on such issues as unaccepted awards, withholding conditions, hiring timelines, and reporting requirements, to provide technical assistance.

Many of the program offices dedicated time on their programmatic conference agendas to discuss the Section 1512(c) reporting requirements and address recipient questions. The Office of the Chief Financial Officer (OCFO) conducted Recovery Act specific training at their financial management seminars.

8. *From the Department's experience with prime recipient reports, what were the most prevalent causes/reasons for inaccurate information? Please describe, if possible, 3 to 5 of the most prevalent causes/reasons. Provide examples.*

OJP Response:

Lack of recipient knowledge of data elements. As stated in Answer 7, many of the OJP Recovery Act recipients did not know where to find the activity codes, the award agency code, the funding agency code and the TAS code.

Lack of recipient understanding of the guidance on job calculation and reporting. Many of our grantees struggled with the job calculation. For example, grantees submitted job numbers for projects that had not started yet or hiring had not yet occurred.

Lack of recipient understanding of the guidance on the reporting process. Many of our Recovery Act recipients did not receive their awards until the month of September. These recipients did not understand the terms of the grant and did not realize that they were required to submit because their award just started. Additionally, many recipients had not yet accepted their awards by the reporting deadline and did not understand that they were required to report.

Absence of data quality controls. Many of the inaccuracies could have been prevented if FederalReporting.gov had data quality controls. For example, we had a few grantees submit incorrect grant numbers or the incorrect funding and awarding agency. FederalReporting.gov could be enhanced to include

these controls on the front end. Therefore, if a recipient enters an incorrect grant number a hard error message will be generated and the recipient will not be able to submit the report. OJP is encouraged by the new hard edits that have been put into place with the Quarter 4 reporting cycle.

9. *Describe the actions, if any, the Department has taken to mitigate the cause(s) from occurring again? Provide examples.*

OJP Response: On December 17, 2009, OJP, in collaboration with the Office on Violence Against Women (OVW) and the Community Oriented Policing Services Office (COPS) facilitated a webinar on the reporting requirements. The webinar can be found at <http://www.ojp.gov/recovery/rawebinar.htm>. As recipients registered, we asked the participants to describe the problems they were having when submitting the Section 1512(c). Many people were frustrated because they could not find the information for the following data fields: activity code, funding agencies and awarding agencies, TAS code. However, once they found the information, they were able to submit. The webinar was developed based on the comments we received.

On December 30, 2009, OJP, in coordination with OVW and COPS Office, conducted a webinar provided instruction and guidance on jobs calculation and reporting with a focus on the updated OMB guidance issued on December 18, 2009. OJP has continued to update its web page for Recovery Act reporting, <http://www.ojp.gov/recovery/recipientreporting.htm>. The Recovery Act web page includes tools developed by OJP to aid the recipients in completing their Section 1512(c) report. The tools included:

- Mock Section 1512(c) report
- Recommended CFDA numbers and Activity Codes
- Updated Information: Calculating and Reporting Job Creation and Retention for Recipients of Recovery Act Funding from Office of Justice Programs, Office on Violence Against Women, and Office of Community Oriented Policing Services
- Modifications for Recipient Reporting on Federal Reporting.gov
- Job Calculator
- Frequently Asked Questions

OJP program and support offices conducted outreach to Recovery Act grantees on such issues as unaccepted awards, withholding conditions, hiring timelines, and reporting requirements, to provide technical assistance.

Many of the program offices dedicated time on their programmatic conference agendas to discuss the Section 1512(c) reporting requirements and address recipient questions. The Office of the Chief Financial Officer (OCFO) conducted Recovery Act specific training at their financial management seminars.

A detailed list of outreach and communication activities conducted during the period November 2009 – present is attached [OIG Note: Attachment not included in this report].

10. *Describe the challenges, if any, the Department is facing in mitigating the data inaccuracies from occurring again.*

OJP Response: The lack of data quality checks on award numbers and funding/awarding agency codes continues to be a challenge in ensuring that all OJP reports are received and validated against our source data. Next, the length of time required to complete CCR registrations and DUNS number validations also continues to be a challenge for our recipients. Lastly, the frequent changes in reporting guidance and inconsistent manner in which the changes are communicated have made it difficult to establish internal processes and controls for communicating with our recipients and reviewing submitted reports.

11. *Describe any "lessons learned" from the 1st recipient reporting period?*

OJP Response:

Issue	Consequences	Suggested Solution and Functionality
Limited review period	Of the 6-day period for Federal agency review, it took OJP 2 days to review the reports submitted and identify issues with the following data elements: award number, award amount, award date, DUNS number, expenditures, amount received and the jobs number. Because the review period was so short and posting the comments was so time consuming, OJP focused on these data elements only. OJP did notice that most of these errors existed during the recipient review period and were not identified and corrected by the recipient.	Allow the Federal agency to comment during the recipient review period.

Issue	Consequences	Suggested Solution and Functionality
Posting comments to individual reports	OJP had to comment on over 1,000 reports in 4 business days. The majority of resources and staff time was dedicated to posting comments in FR.gov. This did not allow sufficient time to contact and follow-up with recipients to make the corrections.	Change FR.gov system to allow posting batch comments by the Federal government
No data validation as part of FR.gov system	OJP found approximately 400 reports with incorrect award numbers, non Recovery Act numbers, and incorrect federal agency codes. These incorrect reports are misleading the public. Significant staff time was required to research and attempt to identify the correct award number and/or awarding agency.	Deploy validation checks in FR.gov for award number and awarding and funding agency codes.
Inability to change prime data elements in FR.gov system	During the Federal agency review period, recipients could not deactivate their reports and resubmit a correct report with accurate award numbers or DUNS numbers. Incorrect reports remain on FR.gov and the data are misleading the public.	Allow the recipients to deactivate reports in FR.gov during the Federal agency review period.
FR.gov Helpdesk overload	Questions were not answered or answered incorrectly. Many recipients gave up waiting to connect with a Helpdesk representative - we heard reports of some recipients waiting up to two hours in the queue. Federal agency points of contact information were not provided to users. As a result, reports were submitted incorrectly or not submitted at all.	Provide training Helpdesk staff and ensure adequate resources to handle the demand. Provide Helpdesk staff with Federal agency points of contact information.

OJP internal lessons learned:

- Ensure that all OJP staff involved in Recovery Act reporting process are properly trained to evaluate submitted reports and address recipient questions.
- Capitalize on every outreach opportunity and mode of communication to ensure current and newly issued guidance and system changes are known to recipients and staff.

12. *Describe any Department "best practices" derived from the 1st recipient reporting period?*

OJP Response: OJP has identified the following best practices from the first reporting period:

- Conducting a preliminary review of the reports at the end of the Initial Submission period has enabled OJP to get ahead on identifying critical errors.
- Communicating with the recipients outside of FederalReporting.gov to provide them feedback on the critical errors found during our review of their initial report will give recipients additional time to make corrections before the reports are locked and later published to Recovery.gov.
- Developing an automated process to evaluate critical data elements and produce agency responses allowed OJP to effectively manage reporting information that was received and distributed.
- Establishing a Recovery Act timeline that clearly identifies activities and milestones for the reporting period and incorporates the FederalReporting.gov activities with OJP internal review and reporting activities.

13. *Describe what, if anything, the Department will be doing differently to ensure recipients report accurate info for the 2nd reporting period?*

OJP Response: OJP heightened its outreach to and communications with recipients during the period before and during Q4 reporting. (See attached.) [OIG Note: Attachment not included in this report].

OJP participated in several working groups and sub-working groups to assist OMB in developing practical and understandable guidance to recipients.

OJP will continue to work with the Recovery Act recipients to ensure the data submitted are accurate. OJP will review the data submitted throughout the reporting process. OJP will contact the recipients as soon as issues are identified. This includes contacting the grantee before the January 15, 2010 submission deadline, during the recipient review period and during the Federal agency review period.

OJP has updated its *Recovery Act Recipient Reporting: Data Quality Review Process and Procedures* to reflect the changes in the Recovery Act guidance.

14. *Describe actions, if any, the Department plans to take regarding recipients who fail to correct inaccurate information.*

OJP Response: Recipients that fail to submit a Section 1512(c) report as required by the terms of their award are considered to be non-compliant. Non-compliant recipients, including those who are persistently late or negligent in their reporting obligations, are subject to Federal action, up to and including the termination of Federal funding or the ability to receive Federal funds in the future.

For BJA JAG grants, as a condition of their award, grantees that fail to report a Section 1512(c) report for two consecutive periods risk being precluded from drawing down funds under any OJP award and/or deemed ineligible for future discretionary OJP awards until such time the recipient becomes current in its reporting obligations. After a failure to report Section 1512(c) reports for three consecutive reporting periods, the recipient, upon written demand of the Director of BJA, shall return to OJP any unexpended award funds (including any unexpended interest earned on award funds) within 15 calendar days of the date of the demand notice. Thereafter, the award shall be converted to a cost-reimbursable grant until such time as the recipient becomes current in its reporting obligations.

Objective 2: Determine whether Departments, during the first reporting cycle for Recovery Act fund prime recipients, (1) identified all Recovery Act recipients who failed to report data; (2) identified the cause(s) for the non-compliance; and (3) mitigated the causes of the non-compliance.

1. *What was your Department's total number of Recovery Act prime recipients required to report in the October period and total amount of award? Date the Department identified its universe of reporting recipients?*

OJP Response: To evaluate the reports submitted during the October reporting period, OJP used data pulled from the Grants Management System (GMS) on October 22, 2009. Based on the October 22nd data, there were 2,725

Recovery Act awards required to report for a total award amount of \$2,726,661,945.

2. *How many of the total number of Recovery Act recipients failed to report in October? When did the Department determine the total number--provide dates?*

OJP Response: OJP identified 548 Recovery Act awards that did not report. This number was generated and confirmed on October 22, 2009, when recipients no longer had the capability to submit new reports on FederalReporting.gov.

3. *Describe the method/mechanism the Department used to identify the recipients who failed to report (how did the Department identify non-reporters)? Provide recipient examples.*

OJP Response: In order to determine the Recovery Act awards that did not submit during the October reporting period, OJP took the following actions:

- OJP reviewed each Department of Justice (DOJ) report to determine if it was an OJP report by comparing the award numbers in the submitted reports to the award numbers in the source data from GMS.
- All award numbers that directly matched were tagged as an OJP award. All reports that did not match were further analyzed to determine if the report was an OJP report.
- All reports that could definitively be identified as an OJP award were tagged and specified the correct award number.
- All OJP tagged reports were compiled and compared again to the GMS source data using the award number. All the records in the GMS source data that did not have a corresponding report was determined to be a non-reporter.

4. *Describe the actions the Department has taken to identify the specific reasons recipients failed to submit report as required?*

OJP Response:

November-January: Responded to jobs questions from grantees to “OJP Recovery Act Jobs Answers” e-mail address. Responded to recipient reporting questions from grantees to program office grant managers, OAAM, OCFO, OGC, and OCOM Recovery Act contacts, and GMS and GMSTier2 helpdesks.

Solicited questions from recipients as part of preparation and conduct of the December 17 and 30 webinars.

December 1-31: OJP Program Offices conducted outreach to those Recovery Act grantees on such issues as unaccepted awards, withholding conditions, hiring timelines, and reporting requirements, to provide technical assistance.

December 2: E-mail to all recipients that failed to report notifying them that they were noncompliant and are required to report for the next quarter beginning January 1; provided information on recipient reporting guidance and tools and website location of resources.

5. *Describe the most prevalent causes/reasons for recipients not reporting? Provide recipient examples.*

OJP Response: One of the prevalent causes for recipients not reporting is their lack of understanding of the reporting requirements. OJP awarded 699 Recovery Act grants in the month of September 2009, of which 581 were required to report (21% of the total number of recipients (2,725) required to report). Since these grants were not awarded until September, many either did not accept the award before Recovery Act reporting period or accepted after the reporting period began. Therefore, many grantees did not have the time to become acclimated with all aspects necessary to submit 1512(c) reports, including registering on FederalReporting.gov, obtaining a FRPIN, educating themselves on the jobs calculations, and identifying the most effective means of submitting their report.

Another cause for recipients not reporting is the logistical requirements involved in submitting 1512(c) reports on FederalReporting.gov. We received feedback that recipients had –

- difficulty logging into the FederalReporting.gov site,
- obtaining and FRPIN,
- resolving DUNS numbers discrepancies between CCR and Dun and Bradstreet,
- technical challenges that prevented them from reporting that ranged from internal hardware/software problems to errors on submitting on FederalReporting.gov,
- difficulties getting through to the FR.gov Helpdesk and were not provided Federal agency contacts from Helpdesk staff.

6. *Describe the actions taken, if any, by the Department take to mitigate the cause(s) from occurring again?*

OJP Response: Please see the response provided in Objective 1 – Question 9.

7. *Describe Department's lessons learned from the 1st recipient reporting period regarding recipients who failed to report?*

OJP Response: Please see the response provided in Objective 1 – Question 11.

8. *Describe any "best practices" derived from the 1st recipient reporting period regarding recipients who failed to report?*

OJP Response: Please see the response provided in Objective 1 – Question 12.

9. *Describe what, if anything, the Department will be doing differently to ensure all recipients report in 2nd reporting period?*

OJP Response: Please see the response provided in Objective 1 – Question 13.

10. *Describe actions, if any, the Department plans to take regarding recipients who fail to file recipient reports?*

OJP Response: Please see the response provided in Objective 1 – Question 14.

**Office of Justice Programs' Responses to
Follow-up Questions Posed by the Recovery Accountability
and Transparency Board Regarding Data Anomalies Identified
in Recipient Reports for the Period Ended September 30, 2009**

1. *Did the Department identify these inaccuracies/anomalies?*

OJP Response: An OJP official said that OJP identified the inaccuracies/anomalies as explained in OJP's responses to the questions in the survey.

2. *If the inaccuracies/anomalies were identified, did the Department pursue corrective action?*

OJP Response: An OJP official said that they did identify the inaccuracies/anomalies and pursued corrective actions as explained in OJP's responses to the questions in the survey.

3. *If corrective action was pursued, why were the reports not subsequently corrected?*

OJP Response: An OJP official said that they identified the inaccuracies/anomalies, communicated the inaccuracies/anomalies to the recipients, and instructed them to correct the inaccuracies/anomalies in current or future reporting periods as explained in OJP's responses to the questions in the survey.

4. *If the Department did not identify the inaccuracies/anomalies, why were they not identified?*

OJP Response: The OJP official said this question was not applicable since OJP had identified the inaccuracies/anomalies.

5. *What plans does the Department have to improve controls over your review process to ensure these types of errors are identified in future reports?*

OJP Response: The OJP official said that OJP already has the controls in place to identify these types of errors in future reports.

**Office of Community Oriented Policing Services' Responses,
Data Quality Reviews of Recovery Act,
Section 1512 Recipient Reports**

Objective 1: Determine whether Departments, during the first reporting cycle for Recovery Act fund prime recipients, (1) identified inaccurate data; (2) identified the cause(s) of the inaccurate data; and (3) mitigated the causes/errors.

1. *Does the Department know how many inaccuracies it identified from October 11th through October 29th? If so, how many? Does the Department know how many of these inaccuracies were corrected before the data was published on recovery.gov?*

COPS Response: The COPS Office conducted a comprehensive review of the first reporting cycle data that was submitted on www.FederalReporting.gov and alerted grantees to the problems with their reports through the comment functionality within the system. There were multiple inaccuracies in the data, including incorrect grant numbers, incorrect congressional districts, incorrect job FTEs reported, etc.

Due to the lack of validation in the system, it was very difficult to obtain a clean list of COPS grantees that had submitted reports. Thus, it took several days for COPS staff to obtain this list, review the reports, and make comments to grantees. Due to the limited time for COPS review, although comments were made in the system most of the corrections could not be made by the grantees before the data was published on Recovery.gov. In addition, some of the inaccuracies could not be fixed in the system before they were published on Recovery.gov, because after a certain date the system did not allow for corrections to certain fields (e.g., grant number).

2. *Does the Department know how many inaccuracies it identified since October 30th? If so, how many? How does the Department plan to ensure these inaccuracies are corrected during January 2010?*

COPS Response: Since all of the inaccuracies were identified during the October review period, no additional inaccuracies were identified after October 30th.

The COPS Office has a comprehensive plan to ensure data quality review and will continue to provide grantees with individualized instructions and technical assistance in completing their report.

3. *Does the Department know how many reports containing at least one inaccuracy it identified from October 11th through October 29th? If so, how many? Does the Department know how many of these reports were corrected before the data was published on recovery.gov?*

COPS Response: See above. No specific statistics are available as that would require staff time to manually go through all of the review sheets. A conservative estimate would be that at least 80% of grantees had some type of inaccuracy on their report. These ranged in significance.

4. *Does the Department know how many reports with at least one inaccuracy it identified since October 30th? If so, how many? How does the Department plan to ensure these reports are corrected during January 2010?*

COPS Response: See #2 above.

5. *From the Department's experience with prime recipient reports, what were the most prevalent occurring inaccuracies (e.g. omissions or significant errors)? Please describe, if possible, the 3 to 5 most prevalent inaccuracies.*

COPS Response: The most significant problem that the COPS Office identified was that agencies were confused on what to report for the number of jobs created. The COPS Office provided an FTE calculator for grantees, but the majority of grantees incorrectly listed the number of officer positions that they were awarded in the jobs created field rather than the number of officers that had been hired/re-hired during the quarter. Thus, the description of the jobs created stated that the grantee had not started implementing their grant, but the FTE field was greater than zero. This also is one explanation for the report reflecting that jobs were created, but no money was expended. Thus, the number of jobs created was not an accurate reflection of the hiring status of CHRP grant positions within the first reporting quarter.

6. *Describe the action(s) taken by the Department to have the recipients correct the inaccurate information? Provide examples.*

COPS Response: The COPS Office identified all inaccurate information and informed the grantees through the system comment functionality.

7. *Describe the actions, if any, the Department has taken to identify the cause(s) of/reasons for, the inaccurate information? Provide examples.*

COPS response: We believe that most of the inaccurate information submitted was a result of difficulty in using the www.FederalReporting.gov

system and the system's lack of validation. For example, if the COPS Office could provide OMB with a listing of COPS grantees and grant numbers, validation checks on those grant numbers could be built into the system. In the second reporting quarter, some of these validations were added to the system, but additional validations would likely be helpful.

In addition, grantees were very confused about OMB's first reporting quarter jobs guidance and grantees incorrectly interpreted it.

Finally, a ten day reporting timeframe, although statutorily required, is an unrealistic timeframe for submission. Many agencies don't even have the data that they need ready after the end of the quarter within this timeframe.

8. *From the Department's experience with prime recipient reports, what were the most prevalent causes/reasons for inaccurate information? Please describe, if possible, 3 to 5 of the most prevalent causes/reasons. Provide examples.*

COPS Response: See number 5 above.

9. *Describe the actions, if any, the Department has taken to mitigate the cause(s) from occurring again? Provide examples.*

COPS Response: The COPS Office has taken many steps to assist grantees with completing their reports accurately and on time. They include:

- 1) Providing an FTE calculator for grantee use that aligns with OMB's latest jobs guidance.
- 2) Providing individualized report instructions for each grantee.
- 3) Providing a sample report.
- 4) Providing general instructions for completing the report.
- 5) Participating in the Webinar with OJP and OVW.
- 6) Providing a 1-800 call center number for all grantee questions related to the report.
- 7) Working with JMD to analyze the reporting data and identify errors.
- 8) Sending reminder notifications via e-mail and making reminder phone calls to each grantee.

10. *Describe the challenges, if any, the Department is facing in mitigating the data inaccuracies from occurring again.*

COPS Response: The challenges remain the same during the second quarter. If grantees use the tools that the COPS Office provided, then the data should be more accurate.

11. *Describe any "lessons learned" from the 1st recipient reporting period?*

COPS Response: We learned how to better prioritize our review strategy and are making adjustments to our procedures. In addition, we are making even more contacts with agencies during the second reporting period.

12. *Describe any Department "best practices" derived from the 1st recipient reporting period?*

COPS Response: The COPS Office developed an FTE calculator tailored to our grant recipients. In addition, we developed individualized review instructions that provided grantees with all of the information required to accurately complete their report.

13. *Describe what, if anything, the Department will be doing differently to ensure recipients report accurate info for the 2nd reporting period?*

COPS Response: The COPS Office is working with the Justice Management Division to improve data analytics.

14. *Describe actions, if any, the Department plans to take regarding recipients who fail to correct inaccurate information.*

COPS Response: The COPS Office will continue to work with grantees to correct all inaccurate information. After the first reporting period, there was no ability for grantees to make corrections in the system after the end of October. If the system is modified to allow updates before the next reporting quarter, the COPS Office will be able to follow-up with grantees to correct their reports before the next reporting cycle begins.

Objective 2: Determine whether Departments, during the first reporting cycle for Recovery Act fund prime recipients, (1) identified all Recovery Act recipients who failed to report data; (2) identified the cause(s) for the non-compliance; and (3) mitigated the causes of the non-compliance.

1. *What was your Department's total number of Recovery Act prime recipients required to report in the October period and total amount of award? Date the Department identified its universe of reporting recipients?*

COPS Response: Although the COPS Office awarded 1,046 CHRP grants, only 763 grantees were required to report during the October period. This includes only those grantees that had officially accepted their grant award by 9/30/2009. We identified these agencies during the early part of October.

2. *How many of the total number of Recovery Act recipients failed to report in October? When did the Department determine the total number--provide dates?*

COPS Response: The COPS Office provided a template to OMB on 12/3/09 that listed non-reporters. This list was posted on Recovery.gov. However, the list includes grantees that the COPS Office did not believe were required to report (those that had not accepted their grant award). There were 166 agencies on the list. Of that, 90 were required to report. Twenty-three of the 90 agencies required to report had attempted to complete their report online and were unsuccessful. The COPS Office has a hard copy of the report for those 23 agencies.

3. *Describe the method/mechanism the Department used to identify the recipients who failed to report (how did the Department identify non-reporters)? Provide recipient examples.*

COPS Response: It was very difficult to ascertain non-reporters because it was very difficult to ascertain a final total population of COPS reporters. Many grantees reported under the wrong grant number, incorrect funding agency, incorrect CFDA number, etc. Since the data extracts provided are provided at the Department level, we had to analyze all of the grants and find those agencies that were actually attempting to report on their COPS grant (i.e., they used an OJP grant number for their COPS grant). Thus, weeding through all of this data and finalizing the list of reporters took us days to complete. Once this step was complete, we compared that to our total population that we expected to complete (763) as well as the total population of awardees (1,046) and were able to determine the list of non-reporters.

4. *Describe the actions the Department has taken to identify the specific reasons recipients failed to submit report as required?*

COPS Response: The COPS Office called each non-reporter to remind them of their grant requirements. The majority of grantees were unable to submit their report due to system issues and the lack of consistent guidance on how to resolve their problems by the FederalReporting.gov helpdesk. Grantees could not reach the helpdesk on multiple occasions, and when they did there were multiple complaints about being hung up on.

Another problem grantees have with the system is the registration and FR-PIN process. The registration requires a valid CCR registration/DUNS number. However, the system allows registration with no check against the CCR expiration date. Thus, grantees thought that they were registered to

submit their report and didn't find out until they attempted to submit the report that they were unable to submit due to an expired CCR registration.

5. *Describe the most prevalent causes/reasons for recipients not reporting? Provide recipient examples.*

COPS Response: See # 4 above.

6. *Describe the actions taken, if any, by the Department take to mitigate the cause(s) from occurring again?*

COPS Response: The COPS Office began outreach about the second reporting period in early December. We also reminded all grantees of the registration process and the time it takes to complete.

7. *Describe Department's lessons learned from the 1st recipient reporting period regarding recipients who failed to report?*

COPS Response: The COPS Office updated our procedures for the second reporting period and has added reminder calls to our process beginning the first week of the reporting period, along with additional e-mail notifications.

8. *Describe any "best practices" derived from the 1st recipient reporting period regarding recipients who failed to report?*

COPS Response: The COPS Office is working with JMD to ensure data analytics are completed. This is very helpful as JMD assists us in identifying reporters and non-reporters.

9. *Describe what, if anything, the Department will be doing differently to ensure all recipients report in 2nd reporting period?*

COPS Response: See #7 above. Additional e-mail and phone contacts have been made during the second reporting period to ensure that grantees report.

10. *Describe actions, if any, the Department plans to take regarding recipients who fail to file recipient reports?*

COPS Response: The COPS Office will first attempt to obtain a hard copy of the report from grantees that were unable to successfully use the www.FederalReporting.gov system. For those grantees that made no effort to submit their report, we will follow our compliance policy for delinquent progress reports. This policy states that the agency's issue will be sent to

the COPS Grant Monitoring Division for follow-up. If the Grant Monitoring Division cannot obtain a hard copy of the report and an assurance that they will submit in the next reporting period, the grantee's funds are frozen, de-obligated, and the grantee may be unable to obtain future COPS funding.

Office of Community Oriented Policing Services' Responses to Follow-up Questions Posed by the Recovery Accountability and Transparency Board Regarding Data Anomalies Identified in Recipient Reports for the Period Ended September 30, 2009

1. *Did the Department identify these inaccuracies/anomalies?*

COPS Response: COPS staff said that they identified all of the inaccuracies and anomalies related to the CHRP grantees that were required to report. According to COPS, only those CHRP grantees that officially accepted their grants by September 30, 2009, were required to report to FederalReporting.gov. OIG staff determined that 763 of the original 1,046 CHRP grantees that were announced on July 28, 2009, had accepted their grant by September 30, 2009.

COPS staff said that identifying and collecting the data submitted by those CHRP grantees that did submit reports to FederalReporting.gov was difficult and required several days. COPS relied on an extract of data from FederalReporting.gov that was provided by JMD to search for CHRP grantees. [OIG Note: We determined that the data extract from JMD excluded at least seven CHRP grantees. It appears that these CHRP grantees were excluded from JMD's extract because some of the information the grantees provided regarding the awarding agency name or code was incorrect. For example, if a recipient did not select the agency code 15, then the recipient's submission would not be in the JMD extract.]

COPS staff said that they reviewed the accuracy of all the reports CHRP grantees submitted. This review included comparing each data field in the FederalReporting.gov data to information from the COPS Management System (CMS), COPS grantee database, or financial system when possible. For other data fields that could not be compared to any COPS data, COPS checked that this information was consistent and reasonable compared to other data fields.

COPS staff said that the inaccuracies it identified in the reporting data provided by the CHRP grantees is documented in separate review checklists maintained for each CHRP grantee. While COPS provided no specific statistics because doing so would require manually summarizing the individual review checklist, COPS estimated that 80 percent of grantees had some type of inaccuracy.

2. *If the inaccuracies/anomalies were identified, did the Department pursue corrective action?*

COPS Response: COPS staff said they used the comment system functionality within FederalReporting.gov to inform the grantees that inaccurate information was submitted. COPS also contacted grantees separately by e-mail and telephone as needed to correct inaccuracies.

3. *If corrective action was pursued, why were the reports not subsequently corrected?*

COPS Response: COPS staff said that although they pursued corrective action, grantee reports were not corrected because of the delays related to difficulties indentifying CHRP related data from FederalReporting.gov and the relatively short timeframe in which to contact the grantees and have them make changes.

In addition, COPS staff told us some inaccuracies could not be corrected in FederalReporting.gov before the data was posted to Recovery.gov because after a certain period of time changes are not permitted for some data fields.

COPS staff also said that a 10 day reporting timeframe is unrealistic because many grantees do not have the required data available immediately following the end of the reporting period. According to COPS, problems with the FederalReporting.gov Helpdesk that included inconsistent guidance, hang ups, and extended on-hold times impeded timely corrective action on the part of grantees.

4. *If the Department did not identify the inaccuracies/anomalies, why were they not identified?*

COPS Response: According to COPS staff, all inaccuracies and anomalies were identified.

5. *What plans does the Department have to improve controls over your review process to ensure these types of errors are identified in future reports?*

COPS Response: COPS staff said that validation checks on some data fields in FederalReporting.gov would prevent grantees from reporting inaccurate data. According to COPS staff, in addition to improving accuracy, this would allow COPS staff to work with more grantees to correct other errors before the data is reported on Recovery.gov

COPS staff also told us they are working with the Justice Management Division to analyze the data after it is extracted from FederalReporting.gov

to identify errors. For the second quarterly reporting period, COPS staff said that the Justice Management Division is running analytics to facilitate the identification of inaccurate data.

In addition to working with the Justice Management Division, COPS staff said they will continue to stress among grantees the need to use the COPS provided Full Time Equivalent (FTE) calculator tool that aligns with OMB's latest reporting for jobs guidance, provide individualized reporting instructions and sample reports for each grantee, provide joint webinars with OJP and OVW, provide telephone support for grantees, and send reminder notifications by e-mail or making reminder telephone calls to each grantee.

**Office on Violence Against Women's Responses,
Data Quality Reviews of Recovery Act,
Section 1512 Recipient Reports**

Objective 1: Determine whether Departments, during the first reporting cycle for Recovery Act fund prime recipients, (1) identified inaccurate data; (2) identified the cause(s) of the inaccurate data; and (3) mitigated the causes/errors.

1. *Does the Department know how many inaccuracies it identified from October 11th through October 29th? If so, how many? Does the Department know how many of these inaccuracies were corrected before the data was published on recovery.gov?*

OVW Response: OVW used charts to track comments made regarding report inaccuracies or questions about the reports and follow up with recipients. Because OVW was not notified ahead of time that they should be tracking the specific number of inaccuracies, it is difficult to ascertain this information from those tracking charts without considerable effort.

OVW is able to provide the number of inaccuracies to the TAS codes, award amounts, CFDA numbers, DUNS numbers and award dates that were identified during the Federal report review period. Based on the variance report provided by JMD, 53 inaccuracies of these specific data elements were identified as of October 22, 2009.

OVW does not know the exact number of reports that were corrected before the information was published on Recovery.gov. Unfortunately the FederalReporting.gov system does not provide Federal agencies with a convenient method of making this determination after the end of the review period. OVW would have to re-review each of the submitted reports to determine if the corrections were made and decided that this process would be too time consuming and did not provide any benefit.

2. *Does the Department know how many inaccuracies it identified since October 30th? If so, how many? How does the Department plan to ensure these inaccuracies are corrected during January 2010?*

OVW Response: OVW completed a review of all reports during the October 22nd through October 29th Federal Review period and identified report inaccuracies during that time. It is not possible for recipients to make corrections to their first reporting period report data during January 2010

therefore OVW did not conduct an additional review of reports after the posting of information on Recovery.gov on October 30th.

3. *Does the Department know how many reports containing at least one inaccuracy it identified from October 11th through October 29th? If so, how many? Does the Department know how many of these reports were corrected before the data was published on recovery.gov?*

OVW Response: As noted in response number 1, OVW used charts to track comments made regarding report inaccuracies or questions about the reports and follow up with recipients. Because OVW was not notified ahead of time that they should be tracking the specific number of inaccuracies, it is difficult to ascertain this information from those tracking charts without considerable effort.

OVW is able to provide the number of inaccuracies to the TAS codes, award amounts, CFDA numbers, DUNS numbers and award dates that were identified during the Federal report review period. Based on the variance report provided by JMD, 47 reports containing at least one inaccuracy of these specific data elements were identified as of October 22, 2009.

OVW does not know the exact number of reports that were corrected before the information was published on Recovery.gov. Unfortunately the FederalReporting.gov system does not provide Federal agencies with a convenient method of making this determination after the end of the review period. OVW would have to re-review each of the submitted reports to determine if the corrections were made and decided that this process would be too time consuming and did not provide any benefit.

4. *Does the Department know how many reports with at least one inaccuracy it identified since October 30th? If so, how many? How does the Department plan to ensure these reports are corrected during January 2010?*

OVW Response: As noted in response number 2, OVW completed a review of all reports during the October 22nd through October 29th Federal Review period and identified report inaccuracies during that time. It is not possible for recipients to make corrections to their first reporting period report data during January 2010 therefore OVW did not conduct an additional review of reports after the posting of information on Recovery.gov on October 30th.

5. *From the Department's experience with prime recipient reports, what were the most prevalent occurring inaccuracies (e.g. omissions or significant errors)? Please describe, if possible, the 3 to 5 most prevalent inaccuracies.*

OVW Response: Based on OVW's experience with prime recipient reports, the most prevalent inaccuracies that occurred were: Federal Award Number contained an error; recipients used the incorrect report template (reported as a contract instead of a grant); incorrect TAS codes; incorrect CFDA numbers; or inappropriate Activity Codes were selected.

6. *Describe the action(s) taken by the Department to have the recipients correct the inaccurate information? Provide examples.*

OVW Response: When OVW program specialists identified inaccurate information in a report during their review, they added a report comment in FederalReporting.gov that described the error and provided guidance to the recipient on correcting the error. The action of adding a comment in the system would generate an e-mail to the recipient that included the note that was added. In most cases the program specialists would also follow up with an e-mail or phone call to the recipient. When the recipients corrected their information, the system generated an e-mail notification to the original report commenter. The program specialist would then login to the system and review the changes. If the program specialist determined that the information had not been corrected or had additional questions, then they would add another comment in the system. If the program specialist was satisfied with the corrections, then the report would be marked as "reviewed with no comments." There were several inaccuracies of the recipients' Business Key Information (DUNS number, award number, award type, etc) that recipients were not able to correct during the first reporting cycle once a report had been submitted. The FederalReporting.gov system has been modified for the second reporting period to allow changes to this key information.

7. *Describe the actions, if any, the Department has taken to identify the cause(s) of/reasons for, the inaccurate information? Provide examples.*

OVW Response: OVW had substantial contact with the recipients during the first reporting period and based on feedback obtained during that time was able to determine the major reasons for the inaccurate information.

8. *From the Department's experience with prime recipient reports, what were the most prevalent causes/reasons for inaccurate information? Please describe, if possible, 3 to 5 of the most prevalent causes/reasons. Provide examples.*

OVW Response: Based on OVW's feedback from recipients, the most prevalent causes for inaccurate information was confusion about the information being requested, technical difficulties, misinterpretation of the OMB guidance, or data entry errors. Examples: Many recipients were very confused about what to include for the "Activity Codes" and had a very difficult time understanding the pop up window in the system that provided additional information. At certain times during the reporting period, the FederalReporting.gov system was not accepting valid data, including awarding or funding agency codes and CFDA #s. Also, the Excel template changed versions several times during the reporting period resulting in problems for recipients not using the most updated version. Other recipients were confused about what jobs to report and how to compute the number of jobs. We found that quite a few errors were simply a result of typographical errors by the recipient when entering the information (especially with award numbers).

9. *Describe the actions, if any, the Department has taken to mitigate the cause(s) from occurring again? Provide examples.*

OVW Response: OVW increased the amount of outreach to the ARRA award recipients in an effort to mitigate the causes for inaccurate information being reported again. Some of the specific actions taken include: sending e-mails to recipients with instructions, links to helpful guidance and key award information; coordinating with OJP's OAAM to provide webinars on the reporting requirements and updated guidance issued by OMB in December; and frequently updating OVW's Recovery Act webpage with useful tools and information.

10. *Describe the challenges, if any, the Department is facing in mitigating the data inaccuracies from occurring again.*

OVW Response: One major challenge that OVW has experienced, along with the other Federal agencies, is the lack of guidance being provided to Federal agencies and last minute changes to guidance regarding the reporting requirements. It takes time to interpret the guidance that is provided, prepare correspondence to our recipients explaining the guidance, and respond to questions from recipients.

11. *Describe any "lessons learned" from the 1st recipient reporting period?*

OVW Response: On November 24, 2009, OVW held a reporting follow up meeting with staff to discuss "lessons learned" and "best practices". One issue discussed was what could be done to improve communication with the recipients. During the first reporting period, any e-mails that were sent out by OVW went to the Authorized Representative and Point of Contact listed in GMS. In many cases the person completing the 1512 report was someone other than those two individuals. It was decided that for the next reporting period OVW would include the person that submitted the report in FederalReporting.gov on all correspondence in an effort to get information out to the appropriate individuals. Another suggestion was to create separate tracking spreadsheets on the shared drive for each individual report reviewer instead of for each ARRA grant program. Reviewers experienced delays in updating the charts during the first reporting period because only one person could be in each program's chart at a time making updates to the information. We have created individual charts for each reviewer for the second reporting period and have posted the charts on the shared drive in preparation for the upcoming Federal review period.

12. *Describe any Department "best practices" derived from the 1st recipient reporting period?*

OVW Response: OVW drafted detailed review protocols for the program specialists to use during their review of recipient reports. OVW also drafted standard comment language to be used by the program specialists when adding comments in FederalReporting.gov. The reviewers stated that the detailed protocols and sample comment language that was provided was very helpful in conducting their reviews and completing their comments in the system.

13. *Describe what, if anything, the Department will be doing differently to ensure recipients report accurate info for the 2nd reporting period?*

OVW Response: OVW plans to follow the same process for reviewing and commenting on reports. The protocols used for review have been updated for the second reporting period to address system enhancements and changes to the jobs guidance.

14. *Describe actions, if any, the Department plans to take regarding recipients who fail to correct inaccurate information.*

OVW Response: If recipients do not make the requested changes to the federal amount of the award, number of jobs created or retained, award number or recipient name or provide a reasonable explanation of why the data is incorrect, then OVW will consider the report to have “significant errors” and report this information as required.

OVW is waiting to make a decision on any additional actions to take regarding recipients who fail to make corrections until a final decision is made regarding lock down on reports after the agency review period. The December 18, 2009 guidance indicated that the system would reopen on February 2, 2010 through March 31, 2010 allowing recipients to make edits to their second reporting period reports. Federal agencies expressed data quality concerns if recipients are permitted to make changes to their reports after the Federal agencies have reviewed the reports.

Objective 2: Determine whether Departments, during the first reporting cycle for Recovery Act fund prime recipients, (1) identified all Recovery Act recipients who failed to report data; (2) identified the cause(s) for the non-compliance; and (3) mitigated the causes of the non-compliance.

1. *What was your Department's total number of Recovery Act prime recipients required to report in the October period and total amount of award? Date the Department identified its universe of reporting recipients?*

OVW Response: OVW had 279 Recovery Act prime recipients reports totaling \$215,016,236 required to submit in the October period. OVW identified this universe prior to the beginning of the October reporting period. OVW’s universe of recipients required to report included all recipients who received awards prior to September 30, 2009.

2. *How many of the total number of Recovery Act recipients failed to report in October? When did the Department determine the total number--provide dates?*

OVW Response: OVW had 18 recipients fail to report during the October reporting period. OVW was able to determine the number of recipients that failed to report on October 22, 2009 by reconciling a report provided by JMD (unreported_102209.xls) with report information in FederalReporting.gov. The list provided by JMD included 22 possible un-reported OVW recipients. As a result of our reconciliation, we were able to determine that 4 of the

recipients included on the list had in fact reported but errors contained in their report information caused the recipients to appear on the list.

3. *Describe the method/mechanism the Department used to identify the recipients who failed to report (how did the Department identify non-reporters)? Provide recipient examples.*

OVW Response: Prior to the beginning of the reporting period, OVW provided JMD with the universe of awards that would be required to report in FederalReporting.gov. After the report submission period ended, JMD validated the award numbers reported in FederalReporting.gov against the award numbers stored in FMIS2. If an award number could not be validated, JMD attempted to determine possible matches between FederalReporting.gov and FMIS2 records by matching other selected data elements (ex. DUNS # and CFDA #). All recipients that were required to report but did not have a match in FederalReporting.gov were then included on the Un-reported list generated by JMD. OVW then took the list provided by JMD and performed another manual check for report matches in FederalReporting.gov before officially identifying the recipients as non-reporters.

4. *Describe the actions the Department has taken to identify the specific reasons recipients failed to submit report as required?*

OVW Response: OVW contacted each of the 18 non-reporters individually either via e-mail or phone to determine the reason(s) they failed to submit their reports as required.

5. *Describe the most prevalent causes/reasons for recipients not reporting? Provide recipient examples.*

OVW Response: The most prevalent causes/reasons for OVW recipients not reporting were:

- a) Confusion by the recipients regarding the reporting requirements – several recipients thought that if they hadn't spent any money that they weren't required to report and others thought that the financial report they submitted in the Grants Management System (GMS) met the requirement; and
- b) Issues related to DUNS numbers, CCR registration or FR PINs that prevented the recipients from being able to report by the deadline – several organizations experienced problems making updates to their CCR registration and others did not receive their FRPIN before the reporting deadline.

6. *Describe the actions taken, if any, by the Department take to mitigate the cause(s) from occurring again?*

OVW Response: In order to mitigate these issues from causing problems in the future, OVW conducted extensive outreach to all recipients in preparation for the second reporting cycle. These actions included:

- 1) E-mail to all OVW ARRA recipients on December 22, 2009 that included Quick Reference Guide with important report data;
- 2) E-mail reminder sent to all First Reporting period non-reports on December 23, 2009;
- 3) E-mail sent to all OVW ARRA recipients to provide clarification on report due dates; and
- 4) Additional follow up to all non-reporters as discussed below in Question 9.

7. *Describe Department's lessons learned from the 1st recipient reporting period regarding recipients who failed to report?*

OVW Response: The most important lesson learned regarding recipients who fail to report was not to wait until the last few days of the report submission period to contact recipients that had not yet submitted reports.

8. *Describe any "best practices" derived from the 1st recipient reporting period regarding recipients who failed to report?*

OVW Response: OVW believes that the outreach efforts used, including phone calls and blast e-mail notices, used during the first reporting period worked well to limit the number of recipients who failed to report and plans to continue these same efforts for the second reporting period. By continuing these "best practices" OVW has reduced its rate of non-reporters from 6 percent to less than one percent of its recipients.

9. *Describe what, if anything, the Department will be doing differently to ensure all recipients report in 2nd reporting period?*

OVW Response: OVW received the first data extract and list of non-reporters from JMD on January 12, 2010 and began immediate outreach and assistance to the 105 recipients identified as not having submitted their reports as of January 11th. E-mails were sent to several individuals from each recipient organization (including the Authorized Representative and

Point of Contact listed in the Grants Management System and the FederalReporting.gov Contact Person from the first reporting period) that notified them that they'd been identified as a non-reporter, reminded them of the requirements and provided specific information for ten of the data elements on their report. JMD provided updated reports (almost daily) and OVW program specialists followed up each day with phone calls and e-mails to the recipients that remained on the list. As of January 21, 2010 OVW had only 2 recipients remaining on the list of non-reporters. One of these recipients may not be able to submit their report due to significant problems they have encountered while completing updates to their CCR registration and the other recipient has indicated that they will submit their report prior to the final deadline of 11:59pm PST on January 22, 2010.

10. *Describe actions, if any, the Department plans to take regarding recipients who fail to file recipient reports?*

OVW Response: OVW plans to review cases where recipients fail to file their reports on an individual basis. If OVW determines that a recipient was unresponsive or intentionally non-compliant then we will consider taking action. If the recipient provides a reasonable explanation or the circumstances were out of the recipients' control, then OVW does not plan to take action for non-compliance at this time.

Office on Violence Against Women's Responses to Follow-up Questions Posed by the Recovery Accountability and Transparency Board Regarding Data Anomalies Identified in Recipient Reports for the Period Ended September 30, 2009

1. *Did the Department identify these inaccuracies/anomalies?*

OVW Response: OVW staff said that OVW did not formally calculate the “number of jobs created multiplied by minimum wage salary exceeds number of jobs reported” metric. However, OVW paid special attention to any position funded with over \$90,000 in Recovery Act funds. Furthermore, OVW checked the award date of awards made, but did not pay specific attention to awards dated between 9/25/09 and 9/30/09. Also, OVW did not check Congressional district data. OVW staff added that some Tribal Unit award recipients were purposefully entering “00” because some tribal recipients believed their sovereign classification infers that they are not represented in Congress.

OVW staff said that OVW identified the other anomalies listed in the Recovery Accountability and Transparency Board data elements.

2. *If the inaccuracies/anomalies were identified, did the Department pursue corrective action?*

OVW Response: OVW staff said that reviewers made comments in grant recipient files in FederalReporting.gov, sent e-mails when significant comments were made, and made follow up phone calls to ensure that comments were understood.

3. *If corrective action was pursued, why were the reports not subsequently corrected?*

OVW Response: OVW staff said the short time-frame of the review did not permit all their recipients to correct all the errors they identified.

4. *If the Department did not identify the inaccuracies/anomalies, why were they not identified?*

OVW Response: OVW staff said that they reviewed the reports of all 279 OVW grant recipients and were not aware of any reporting errors they failed to correct. Additionally, the “number of jobs created multiplied by minimum

wage salary exceeds number of jobs reported” metric was not brought to their attention until after the first reporting period ended.

5. *What plans does the Department have to improve controls over your review process to ensure these types of errors are identified in future reports?*

OVW Response: OVW staff said that they have started to review recipient reports much earlier than during the first report review period. Additionally, OVW staff is now more familiar with the FederalReporting.gov system and can more efficiently navigate the database of recipient reports.

OIG's Methodology for Validating Non-Reporting Recipients

In October 2009, the Department of Justice (DOJ), Office of the Inspector General (OIG) completed a review of the DOJ's data quality procedures for Recovery Act recipient reports. The DOJ's Justice Management Division (JMD), is responsible for certain aspects of the data quality initiative at the DOJ's major granting agencies:

- Office of Justice Programs (OJP)
- Office of Community Oriented Policing Services (COPS)
- Office on Violence Against Women (OVW)

JMD owns the Financial Management Information System (FMIS2) used by these granting agencies. DOJ assigned JMD the responsibility of reporting on DOJ Recovery Act funding, obligations, and program outlays.

JMD's methodology for reviewing data quality relied on matching data contained in FMIS2 to data reported by recipients to FederalReporting.gov. This process relied on grantees accurately reporting key data items. If a DOJ grantee misreported the Awarding Agency Code, JMD would not be able to download any part of the grantee's report and the grantee would appear as a non-reporting recipient. If the grantee misreported information contained in key data fields such as TAS, CFDA, DUNS Number, or Award Number it would limit JMD's ability to provide complete exception reports to the granting agencies. After removing special characters from the Award Numbers downloaded from FederalReporting.gov, JMD matched those records to the DOJ's FMIS2 accounting records and provided lists of errors and omissions to OJP, OVW, and COPS.

We reviewed JMD's processes for identifying reporting exceptions and granting agencies' verification of those exceptions to assess the DOJ's overall ability to identify material omissions and significant errors. While we did not perform any substantive testing of the design of these processes, we conducted a walkthrough of the data validation process. We found that JMD's automated screening and data validation process was properly designed to provide useful information for the granting agencies to verify recipients' reports and to help the DOJ to identify material omissions and significant errors.

For the quarterly Recovery Act reporting period ended September 30, 2009, the Department components identified 733 non-reporting recipients. Of the 733 non-reporters, 548 were OJP recipients, 166 were COPS recipients, 18

were OVW recipients, and 1 was an Alcohol, Tobacco, Firearms and Explosives (ATF) recipient.

We used the following methodologies to validate the number of non-reporting recipients identified for OJP, COPS, and OVW. Because JMD identified only one non-reporting entity for the ATF, we did not validate the ATF data.

OJP Methodology

Because of time constraints and more than 2,700 OJP Recovery Act award recipients to review, we did not conduct further testing to verify the accuracy of the number of OJP non-reporting recipients. We relied on our work completed during Phase 1 of the Data Quality Review that showed JMD's automated screening and data validation process was properly designed to provide useful information for the granting agencies to verify recipients' reports and to help the Department identify material omissions and significant errors. In addition, we also met with OJP's management and obtained a thorough understanding of the process OJP used to confirm the reasonableness of JMD's data validation process. OJP officials told us that they independently verified the list of non-reporters through GMS and FMIS2 and found the list of award recipients and non-reporters to be accurate. Based on the reasonableness of the process used by OJP to validate the list of recipients and non-reporters, we did not conduct any additional testing. We did, however, sample 55 (10 percent) of the 548 OJP non-reporters for the period ended September 30, 2009, to determine:

- if OJP followed-up with the non-reporters to ensure they filed section 1512(c) reports for the quarter ended December 31, 2009;
- why the 55 Recovery Act recipients did not file their section 1512(c) reports; and
- how many of the 55 non-reporters filed their section 1512(c) reports for quarter ended December 31, 2009.

We also compared the list of non-reporters for the quarter ended September 30, 2009, to a list of non-reporters for the quarter ended December 31, 2009, to determine the number of non-reporters from the first quarter that also failed to file section 1512(c) reports in the latter quarter.

COPS Methodology

The Recovery Accountability and Transparency Board provided us a list that included 166 COPS recipients that failed to submit the initial Recovery Act report in October 2009. We grouped the recipients according to the reason why they did not report as the following table summarizes.

Grantee did not officially accept the award by 9/30/2009	77
Unknown. COPS conducting outreach	67
Grantee provided hard copy directly to COPS after 9/30/2009	22
Total	166

Source: Office of Community Oriented Policing Services

To verify the number of recipients that officially accepted their award after September 30, 2009, we requested from COPS a listing of all the CHRP grants and the dates the recipients accepted or declined the awards. Because of time constraints, we did not verify the outreach COPS claimed to be conducting for 67 agencies that did not report, nor did we inspect any of the hard copy reports COPS claimed that it received from grantees.

To determine if any of the 166 non-reporting recipients actually reported despite what the Department reported, we searched excel spreadsheets that we obtained directly from the Recovery.gov website. We reviewed the grant, contract, and loan spreadsheets and sorted them according to award number to find entries that match the CHRP award number format - 2009RKWXxxxx.

We also attempted to compare the CHRP grant reports included in Recovery.gov spreadsheets with the information that we have on all 1,046 grantees awarded CHRP grants. However this was not possible because of: (1) the large number of grants/reports, (2) large percentage of inaccurate reports, (3) the manual process we would have to use to analyze the reports, and (4) less than two days to complete the analysis.

Following our meeting to discuss their written responses to the questions provided by the Board, we asked COPS to provide us with a listing of CHRP grantees that indicated whether each grantee reported. We then reviewed the listing to identify additional non-reporters.

OVW Methodology

To identify OVW prime recipients that did not submit required quarterly activity reports, we compared a list of OVW's Recovery Act award recipients to data contained in FederalReporting.gov as of December 16, 2009. The list of OVW's grant recipients was derived from the Grants Management System

(GMS) OVW used to make and track awards made to each of its grant programs.⁸ To conduct the comparison, we sorted FederalReporting.gov data by various report elements to identify prime recipients. These elements included: (1) the award number, which is unique to each award; (2) the Catalog of Federal Domestic Assistance (CFDA) number, which is unique to each OVW program; and (3) the Data Universal Numbering System (DUNS) number, which is unique for each prime recipient. We concluded that a prime grant recipient failed to submit its required OVW report when we could not locate the recipient and its award in FederalReporting.gov by any of these three data elements.⁹

⁸ We therefore considered GMS to be most complete and accurate list of OVW Recovery Act grant recipients, and used this list in our comparison. According to GMS, OVW made 279 Recovery Act grants by September 30, 2009.

⁹ We further verified that the non-reporting recipients we identified were also included on Recovery Act Transparency Board's Non-Reporting list we subsequently received in December 2009.

Attachment 8

Abbreviations Used in Report

ARRA	American Recovery and Reinvestment Act
ATF	Bureau of Alcohol, Tobacco, Firearms and Explosives
BJA	Bureau of Justice Assistance
CCR	Central Contractor Registration
CFDA	Catalog of Federal Domestic Assistance
CHRP	COPS Hiring Recovery Program
COPS	Office of Community Oriented Policing Services
Department	Department of Justice
DOJ	Department of Justice
DUNS	Data Universal Numbering System
FAQ	Frequently Asked Questions
FMIS2	Financial Management Information System 2
FRPIN	Federal Reporting Personal Identification Number
FTE	Full-time-equivalent
GMS	Grants Management System
JAG	Edward Byrne Memorial Justice Assistance Grant
JMD	Justice Management Division
OAAM	OJP Office of Audit, Assessment, and Management
OCFO	OJP Office of the Chief Financial Officer
OCOM	OJP Office of Communications
OGC	OJP Office of General Counsel
OIG	Department of Justice Office of the Inspector General
OJP	Office of Justice Programs
OMB	Office of Management and Budget
OVW	Office on Violence Against Women
TAS	Treasury Accounting System
The Board	Recovery Accountability and Transparency Board

**OIG Summary of Department Components' Responses
to the Pre-Release Version of this Report**

Justice Management Division's Response

In its response, JMD indicated that two clarifications were needed in the table on the first two pages of the report that shows the Recovery Act funding for the Department of Justice. JMD stated that the \$10 million to the ATF to support Project Gunrunner was transferred from the \$40 million OJP received for law enforcement activities along the southern border and in high-intensity drug trafficking areas. JMD also stated that the \$10 million in OJP salaries and expenses that the table shows were passed through to the ATF was actually Management and Administration funding that was split between OJP, OVW, and COPS. While we did not confirm the accuracy of these clarifications by JMD, we added a footnote to the table to reflect JMD's clarifications.

JMD's response also indicated that the table on page 6 of the report should reflect that the final number of non-reporting recipients for the December 31, 2009, reporting period was 119 for OJP, 38 for COPS, and 2 for OVW. We added a footnote to the table to show the number of non-reporters had changed from the numbers initially reported to us during the review and to show the final number of non-reporters.

In its response, JMD stated that the extract referenced in COPS' response to the first question in Attachment 4 is based on the FedReporting criteria and clarified that if a recipient did not select the agency code "15" to identify it as a Department of Justice transaction, then the submission would not be in the Department of Justice's extract. We added language to the report to include JMD's clarification.

Finally, JMD stated that the 733 non-reporting recipients for the reporting period ended September 30, 2009, as identified on the first page of Attachment 7, were identified by the Department components and not JMD. We revised the report accordingly.

Office of Justice Programs' Response

In its response, OJP raised two issues. In the following paragraphs, we discuss OJP's two issues and how we addressed them.

In the report section titled Results Based on Survey Responses and OIG Validation Testing, we indicated that a Department official stated that the OJP's award rate was among the highest, if not the highest, of all federal

agencies. OJP indicated that it did not have information to verify this statement and was concerned that we were attributing the statement to an OJP official. The source of the information in the report was from a senior Department official outside of OJP. While we did not confirm this information by additional analysis of DOJ awarding rates compared with other agencies, we found corroborating information from ProPublica, a non-profit news reporting organization, and included this information in the report to lend support to the senior Department official's statement.

In the same report section, OJP's response indicated that the table should include control totals because the number of recipients required to report changed from quarter 3 to quarter 4. Also, OJP's response indicated that the data on non-reporters for the period ending December 31, 2010, had changed and should be consistent with the data posted on OMB's MAX system.¹⁰ We revised the table to reflect controls totals showing how many recipients were required to report each quarter and we added a footnote to the table to show the number of non-reporters had changed from the numbers initially reported to us during the review and to show the final number of non-reporters.

Office of Community Oriented Policing Services' Response

COPS reviewed the pre-release version of the report and told us that it had no comments.

Office on Violence Against Women's Response

OVW reviewed the pre-release version of the report and told us that it had no comments.

¹⁰ The Office of Management and Budget's MAX system is used to collect, validate, analyze, model, collaborate with agencies on, and publish information relating to its government-wide management and budgeting activities.