



**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS  
SOUTHWEST BORDER PROSECUTION  
INITIATIVE FUNDING RECEIVED BY  
HARRIS COUNTY, TEXAS**

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

Audit Report GR-60-12-013  
June 2012

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

**EXECUTIVE SUMMARY**

The U.S. Department of Justice, Office of the Inspector General, Audit Division, has completed an audit of the Southwest Border Prosecution Initiative (SWBPI) funding awarded by the Office of Justice Programs (OJP) to Harris County, Texas. From fiscal years (FYs) 2007 through 2011, Harris County received SWBPI funding totaling \$3,035,077 on a pro-rata basis.

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

The SWBPI was established in FY 2002, when Congress began appropriating funds to reimburse state, county, parish, tribal, and municipal governments for costs associated with the prosecution of criminal cases declined by local U.S. Attorneys' offices. The SWBPI reimburses the eligible applicants for costs incurred during prosecution for three major categories based on the types of services provided: (1) prosecution only, (2) pre-trial detention only, and (3) both prosecution and pre-trial detention. Reimbursements received from SWBPI funding may be used by applicant jurisdictions for any purpose not otherwise prohibited by federal law. For FY 2012, Congress appropriated \$10 million for Border Prosecution Initiatives to reimburse state, county, parish, tribal, or municipal governments for costs associated with the prosecution of criminal cases declined by local U.S. Attorneys' offices.

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

We found that Harris County claimed and was reimbursed for cases that were ineligible under the SWBPI guidelines. Based on the deficiencies listed below, we identified questioned costs totaling \$548,811.<sup>1</sup> Specifically, we found that Harris County:

- Received unallowable reimbursements totaling \$186,933 for 96 cases that were submitted in the wrong period.
- Received excess pre-trial detention reimbursements totaling \$191,135 for 308 cases that were submitted for detention days in excess of the actual number of pre-trial detention days. This included claims for pre-trial detention costs after the cases were disposed.
- Received unallowable reimbursements totaling \$74,665 for 32 cases that were not federally initiated.
- Received excess reimbursements totaling \$60,071 for 120 cases that were submitted under both the prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention.
- Received excess reimbursements totaling \$31,364 for 14 cases that were that were submitted under the wrong disposition category, based on numbers of days from arrest to disposition.
- Received unallowable reimbursements totaling \$4,644 for four cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.

Additionally, we determined that OJP performed a retroactive review of the pre-trial detention reimbursements received by Harris County for cases submitted in FY 2010. Harris County originally claimed pre-trial detention reimbursement for 9,577 detention days for an award totaling \$708,698. The OJP review disallowed a portion of Harris County's pre-trial detention award for FY 2010. After the retroactive review, OJP determined that only 5,951 of the detention days claimed by Harris County were allowable. This lowered the allowable detention award to \$440,374. Although Harris County already received the originally claimed detention reimbursement in the amount of \$706,698, OJP officials expressed intentions to remove the unallowable portion of detention costs from the following reimbursement

---

<sup>1</sup> We reduced the total dollar-related findings detailed in Appendix II by the duplicated questioned costs that were questioned based on other SWBPI criteria. As a result, the total questioned costs figure excludes duplicate questioned costs that were questioned based on other SWBPI criteria.

award to Harris County. As a result, OJP intends to remove unallowable detention costs totaling \$268,324 for 3,626 days of excess detention reimbursements.

As a result of the OJP review, we focused our review of pre-trial detention costs for FY 2010 on the remaining detention days reimbursed to Harris County to avoid questioning the same reimbursements disallowed by OJP.

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

## TABLE OF CONTENTS

<b>INTRODUCTION .....</b>	<b>1</b>
Background.....	1
<b>FINDINGS AND RECOMMENDATIONS .....</b>	<b>5</b>
Case Eligibility .....	5
Accuracy of Reimbursements.....	7
<b>Recommendations.....</b>	<b>8</b>
<b>APPENDIX I: OBJECTIVES, SCOPE, AND METHODOLOGY .....</b>	<b>9</b>
<b>APPENDIX II: SCHEDULE OF DOLLAR-RELATED FINDINGS .....</b>	<b>10</b>
<b>APPENDIX III: DETAILS OF QUESTIONED COSTS.....</b>	<b>11</b>
<b>APPENDIX IV: HARRIS COUNTY RESPONSE TO THE DRAFT     REPORT.....</b>	<b>29</b>
<b>APPENDIX V: OIG COMMENTS ON HARRIS COUNTY'S RESPONSE     TO THE DRAFT.....</b>	<b>34</b>
<b>APPENDIX VI: OJP RESPONSE TO THE DRAFT REPORT.....</b>	<b>42</b>
<b>APPENDIX VII: OIG ANALYSIS AND SUMMARY OF ACTIONS     NECESSARY TO CLOSE REPORT .....</b>	<b>46</b>

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

**INTRODUCTION**

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

**Background**

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

For FY 2012, Congress appropriated \$10 million in funding for the border prosecutor initiative to reimburse state, county, parish, tribal, or municipal governments for costs associated with the prosecution of criminal cases declined by local U.S. Attorneys' offices. Reimbursements received from the SWBPI funding may be used by applicant jurisdictions for any purpose not otherwise prohibited by federal law; however, the direct support and enhancement of jurisdictions' prosecutorial and detention services are encouraged.

The SWBPI reimburses the eligible applicants for costs incurred during prosecution for three major categories based on the types of services provided: (1) prosecution only, (2) pre-trial detention only, and (3) both prosecution and pre-trial detention. For cases disposed of between FY 2002 and the second quarter of FY 2008, each eligible case submitted for prosecution or pre-trial detention services only received the following maximum reimbursement, based upon the length of disposition and the availability of funds:

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

For cases disposed of between FY 2002 and the second quarter of FY 2008, each eligible case submitted for both prosecution and pre-trial detention services submitted for reimbursement, received the following maximum reimbursement based upon the length of disposition and the availability of funds:

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

For cases disposed between FY 2002 and the second quarter of FY 2008, the disposition period of a case with both prosecution and pre-trial detention services was calculated using the prosecution disposition period. For cases disposed from FYs 2002 through 2006, to meet the pre-trial detention services requirement, the defendant was required to be detained overnight, i.e., from one calendar day to the next. For cases disposed after FY 2006, to meet the pre-trial detention services requirement, the defendant must be detained for at least 24 hours.

For cases disposed between the third and fourth quarter of FY 2008, jurisdictions may only receive reimbursements for the actual number of prosecutor hours charged to the case and the number of days the defendant was detained prior to the disposition of the case. Prosecutors' salaries charged to the case were based on the average hourly rate for the county's prosecutors and cannot include fringe benefits. Detention reimbursements were based on the number of days the defendant was detained prior to the disposition and are calculated using the published federal detention per diem rate for the jurisdiction.

For cases disposed after FY 2008, jurisdictions may receive reimbursements based on the personnel costs associated with prosecuting a case, including the personnel costs for prosecutors, paralegals, judges, judicial staff, public defenders, clerical staff and indigent screening personnel. The allowable costs are then allocated to each case based on the percentage of eligible SWBPI cases prosecuted by the jurisdiction out of the total number of cases prosecuted during the period. This percentage is calculated separately for misdemeanor cases and felony cases, and then is multiplied by the total allowable misdemeanor and felony costs to arrive at total allowable prosecution costs per case. Detention reimbursements are still based on the number of days the defendant was detained prior to the disposition and are calculated using the published federal detention per diem rate for the jurisdiction.

Pursuant to the SWBPI guidelines, when reimbursement requests exceed available funding, applicants receive funds on a uniform, pro-rata basis. The pro-rata reimbursement percentages for Harris County are shown in Exhibit 1.

**EXHIBIT 1  
PRO-RATA REIMBURSEMENT BASIS TO HARRIS COUNTY**

REPORTING PERIOD	START DATE	END DATE	PERCENTAGE REIMBURSED
FY07, 1 <sup>st</sup> Quarter	10/01/06	12/31/06	52.34%
FY07, 2 <sup>nd</sup> Quarter	01/01/07	03/31/07	52.45%
FY07, 3 <sup>rd</sup> Quarter	04/01/07	06/30/07	49.03%
FY07, 4 <sup>th</sup> Quarter	07/01/07	09/30/07	57.26%
FY08, 1 <sup>st</sup> Quarter	10/01/07	12/31/07	86.97%
FY08, 2 <sup>nd</sup> Quarter	01/01/08	03/31/08	71.63%
FY08, 3 <sup>rd</sup> Quarter	04/01/08	06/30/08	111.05%
FY08, 4 <sup>th</sup> Quarter	07/01/08	09/30/08	109.15%
FY09, All Quarters	10/01/08	09/30/09	100.00%
FY10, All Quarters	10/01/09	09/30/10	100.00%

Source: Office of Justice Programs

Harris County received reimbursements from SWBPI funds totaling \$3,035,077 from FYs 2007 through 2011, as shown in Exhibit 2.

**EXHIBIT 2  
REIMBURSEMENTS MADE TO HARRIS COUNTY<sup>2</sup>**

REPORTING PERIOD	START DATE	END DATE	AMOUNT REQUESTED	AMOUNT REIMBURSED
FY07, 1 <sup>st</sup> Quarter	10/01/06	12/31/06	152,500	\$79,811
FY07, 2 <sup>nd</sup> Quarter	01/01/07	03/31/07	162,500	85,228
FY07, 3 <sup>rd</sup> Quarter	04/01/07	06/30/07	167,500	82,131
FY07, 4 <sup>th</sup> Quarter	07/01/07	09/30/07	160,000	91,623
FY08, 1 <sup>st</sup> Quarter	10/01/07	12/31/07	155,000	134,805
FY08, 2 <sup>nd</sup> Quarter	01/01/08	03/31/08	337,500	241,737
FY08, 3 <sup>rd</sup> Quarter	04/01/08	06/30/08	170,514	189,354
FY08, 4 <sup>th</sup> Quarter	07/01/08	09/30/08	250,366	273,270
FY09, All Quarters	10/01/08	09/30/09	1,086,516	1,086,516
FY10, All Quarters	10/01/09	09/30/10	770,602	770,602
<b>TOTAL</b>				<b>\$3,035,077</b>

Source: Office of Justice Programs

<sup>2</sup> Throughout the report, the differences in the total amounts are due to rounding, in that the sum of individual numbers prior to rounding reported may differ from the sum of the individual numbers rounded.

## FINDINGS AND RECOMMENDATIONS

We found that Harris County claimed and was reimbursed for cases that were ineligible under the SWBPI guidelines. Specifically, we found cases that were: (1) submitted in the wrong period, (2) claimed under pre-trial detention using excess detention days, including jail days after disposition, (3) not federally initiated, (4) claimed under both prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention, (5) submitted in the wrong disposition category, (6) investigated or prosecuted concurrently. As a result, we identified questioned costs totaling \$548,811.<sup>3</sup>

### Case Eligibility

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

We analyzed the 1,166 cases submitted for reimbursement by Harris County to determine whether the cases were eligible for reimbursement under the requirements of the SWBPI guidelines. In addition, we reviewed all cases submitted to determine if: (1) reimbursements were submitted in the period the cases were disposed, (2) the cases met the pre-trial detention

---

<sup>3</sup> We reduced the total dollar-related findings detailed in Appendix II by the duplicated questioned costs that were questioned based on other SWBPI criteria. As a result, the total questioned costs figure excludes duplicate questioned costs that were questioned based on other SWBPI criteria.

requirements, (3) there were duplicates or concurrently prosecuted cases, (4) cases were submitted in the correct disposition category, (5) the approved federal detention rate was used to calculate the detention reimbursement claimed, (6) cases had federal law enforcement involvement, and (7) the approved prosecution award was used to calculate the prosecution reimbursement claimed.

Based on our review, we found that Harris County received SWBPI funds totaling \$548,811 for 574 cases that were not eligible for reimbursement pursuant to the SWBPI guidelines. A detailed listing of the cases claimed by Harris County that were not eligible for reimbursement is provided in Appendix III. Specifically, we found that Harris County:<sup>4</sup>

- Received unallowable reimbursements totaling \$186,933 for 96 cases that were submitted in the wrong period.
- Received excess pre-trial detention reimbursements totaling \$191,135 for 308 cases that were submitted for detention days in excess of the actual number of pre-trial detention days. This included claims for pre-trial detention costs after the cases were disposed.
- Received unallowable reimbursements totaling \$74,665 for 32 cases that were not federally initiated.
- Received excess reimbursements totaling \$60,071 for 120 cases that were submitted under both the prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention.
- Received excess reimbursements totaling \$31,364 for 14 cases that were that were submitted under the wrong disposition category, based on numbers of days from arrest to disposition.
- Received unallowable reimbursements totaling \$4,644 for four cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.

---

<sup>4</sup> The number of unallowable cases detailed includes cases that have duplicate questioned costs because the cases were questioned previously, based on other SWBPI reimbursement criteria. The total amount of duplicate questioned costs has been reduced from the total dollar-related findings detailed in Appendix II.

Additionally, we determined that OJP performed a retroactive review of the pre-trial detention reimbursements received by Harris County for cases submitted in FY 2010. Harris County originally claimed pre-trial detention reimbursement for 9,577 detention days for an award totaling \$708,698. The OJP review disallowed a portion of Harris County's pre-trial detention award for FY 2010. After the retroactive review, OJP determined that only 5,951 of the detention days claimed by Harris County were allowable. This lowered the allowable detention award to \$440,374. Although Harris County already received the originally claimed detention reimbursement in the amount of \$706,698, OJP officials expressed intentions to remove the unallowable portion of detention costs from the following reimbursement award to Harris County. As a result, OJP intends to remove unallowable detention costs totaling \$268,324 for 3,626 days of excess detention reimbursements.

As a result of the previous OJP review, we focused our review of pre-trial detention costs for FY 2010 on the remaining detention days reimbursed to Harris County to avoid questioning the same reimbursements disallowed by OJP.

### **Accuracy of Reimbursements**

Harris County requests reimbursements from SWBPI funds through an on-line application available on the Bureau of Justice Assistance website. Pursuant to the SWBPI guidelines, for FYs 2002 through 2007 eligible cases were reimbursed using a uniform payment per case schedule based on the length of disposition, which is calculated from the date of the suspect's arrest through case resolution. Resolution of the case is defined as dismissal, conviction, or plea.

We reviewed the reimbursement requests submitted by Harris County for FY 2007 to determine if the number of cases claimed for each disposition category was supported by the detailed case listings obtained during fieldwork.<sup>5</sup> Based on our review, we determined that the reimbursement requests materially reconciled with the master case listing.

---

<sup>5</sup> We did not reconcile cases submitted to OJP after FY 2007 because starting in the first quarter of FY 2008, SWBPI recipients were required to provide OJP a detailed listing of cases for which they were requesting reimbursement. Prior to FY 2008, SWBPI recipients were only required to provide OJP the number of cases for which they were requesting reimbursement for each disposition category.

## Recommendations

We recommend that OJP:

1. Remedy the \$186,933 in questioned costs received by Harris County for 96 cases that were submitted in the wrong period.
2. Remedy the \$191,135 in questioned costs received by Harris County for 308 cases that were submitted for detention days in excess of the actual number of pre-trial detention days, including claims for pre-trial detention costs after the cases were disposed.
3. Remedy the \$74,665 in questioned costs received by Harris County for 32 cases that were not federally initiated.
4. Remedy the \$60,071 in questioned costs received by Harris County for 120 cases that were submitted under both the prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention.
5. Remedy the \$31,364 in questioned costs received by Harris County for 14 cases that were that were submitted under the wrong disposition category, based on numbers of days from arrest to disposition.
6. Remedy the \$4,644 in questioned costs received by Harris County for four cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.

## OBJECTIVES, SCOPE, AND METHODOLOGY

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

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The scope of our audit included reimbursements received by Harris County for FYs 2007 through 2011.

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

In addition, our testing was conducted by judgmentally selecting a sample of cases submitted for reimbursement. Judgmental sampling design was applied to obtain broad exposure to numerous facets of the reimbursements reviewed. This non-statistical sample design does not allow projection of the test results to all reimbursements received.

We did not test internal controls for Harris County as a whole. The Single Audit Report for Harris County was prepared under the provisions of Office of Management and Budget Circular A-133 for the fiscal year ended February 28, 2011. We reviewed the independent auditor's assessment to identify internal control weaknesses and significant non-compliance issues related to Harris County or federal programs. The auditor's assessment disclosed no material control weaknesses or significant non-compliance issues related to the SWBPI. In addition, we performed testing of source documents to assess the accuracy of reimbursement requests; however, we did not test the reliability of the financial management system as a whole.

**SCHEDULE OF DOLLAR-RELATED FINDINGS**

<b>QUESTIONED COSTS:</b>	<b><u>AMOUNT</u></b>	<b><u>PAGE</u></b>
Unallowable cases that were submitted in the wrong period.	\$322,394	6
Excess reimbursements for cases that claimed pre-trial detention days in excess of actual detention days, including claims for pre-trial detention after the disposition date.	192,263	6
Unallowable cases that were not federally initiated.	74,665	6
Excess reimbursements for cases that were erroneously claimed as both prosecution and pre-trial detention that did not meet the pre-trial detention requirement.	61,282	6
Excess reimbursements for cases that were submitted under the wrong disposition category.	38,511	7
Unallowable duplicate cases and cases that were prosecuted concurrently.	4,644	7
<b>Total Questioned Costs:<sup>6</sup></b>	<b>\$693,758</b>	
<b>Less: Duplicated Questioned Costs<sup>7</sup></b>	<b>(\$144,948)</b>	
<b>TOTAL DOLLAR-RELATED FINDINGS</b>	<b>\$548,811</b>	

---

<sup>6</sup> **Questioned Costs** are expenditures that do not comply with legal, regulatory or contractual requirements, or are not supported by adequate documentation at the time of the audit, or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, or the provision of supporting documentation.

<sup>7</sup> The number of unallowable cases detailed includes cases that have duplicate questioned costs because the cases were questioned previously, based on other SWBPI reimbursement criteria. The total amount of duplicate questioned costs has been reduced from the total dollar-related findings.

## DETAILS OF QUESTIONED COSTS

### CASES REIMBURSED IN THE WRONG REPORTING PERIOD<sup>8</sup>

CASE No.	PERIOD SUBMITTED	DISPOSITION DATE	AMOUNT QUESTIONED
112940001010	FY08-3	08/18/2011	\$21,315
116473201010	FY08-4	05/08/2009	12,447
109263301010	FY08-1	12/10/2009	8,697
113271301010	FY08-1	06/28/2010	8,697
112723301010	FY08-1	02/06/2012	8,697
125055501010	FY10	11/21/2011	7,229
150160801010	FY08-2	08/29/2008	7,163
150026901010	FY08-2	02/03/2009	7,163
115001601010	FY08-2	02/24/2010	7,163
112897801010	FY08-2	03/24/2010	7,163
114957501010	FY08-2	06/07/2010	7,163
113175701010	FY08-2	02/21/2011	7,163
113462201010	FY08-2	09/08/2011	7,163
114957601010	FY08-2	12/27/2011	7,163
126971301010	FY10	10/31/2011	6,341
112723601010	FY07-4	09/11/2008	5,726
110721101010	FY07-4	02/19/2009	5,726
110926601010	FY07-4	07/23/2009	5,726
111393501010	FY07-4	10/08/2010	5,726
109743101010	FY07-4	11/03/2010	5,726
108823901010	FY07-2	03/18/2009	5,245
110273001010	FY07-2	03/27/2009	5,245
105518701010	FY07-1	06/14/2006	5,234
139413001010	FY07-1	10/11/2007	5,234
108811501010	FY07-1	08/08/2008	5,234
105118501010	FY07-1	05/12/2009	5,234
105722301010	FY07-3	11/17/2010	4,903
111401301010	FY07-3	05/12/2011	4,903
113513801010	FY08-3	06/30/2011	4,417
160469101010	FY07-4	09/03/2009	4,295

<sup>8</sup> All tables in this appendix reflect questioned costs for all cases questioned, including duplicated questioned costs. Appendix II details dollar-related findings and the adjustment for duplicated costs.

<b>CASE No.</b>	<b>PERIOD SUBMITTED</b>	<b>DISPOSITION DATE</b>	<b>AMOUNT QUESTIONED</b>
160573901010	FY07-4	08/03/2009	4,295
124136901010	FY10	08/23/2011	4,269
123552801010	FY10	02/15/2012	4,121
114971301010	FY08-2	03/19/2010	3,581
113462401010	FY08-2	10/11/2010	3,581
121718901010	FY10	05/31/2011	3,455
116201101010	FY08-4	09/22/2009	3,430
116253001010	FY08-4	07/08/2010	2,968
112250601010	FY07-4	09/29/2008	2,863
116216101010	FY08-4	08/24/2010	2,836
123012101010	FY10	01/24/2011	2,715
112997101010	FY08-2	10/17/2007	2,686
110048201010	FY07-3	04/07/2009	2,452
106486301010	FY07-3	06/12/2009	2,452
113261801010	FY08-4	12/09/2011	2,377
124991101010	FY10	10/06/2010	2,049
124050701010	FY10	05/24/2011	1,975
116831001010	FY08-4	10/15/2010	1,864
125992001010	FY10	12/16/2010	1,679
120674001010	FY10	07/19/2011	1,605
126085601010	FY10	01/19/2011	1,531
123865601010	FY10	08/12/2011	1,531
124267301010	FY10	10/20/2011	1,531
126015701010	FY10	12/15/2011	1,531
120927701010	FY10	04/21/2011	1,457
120898101010	FY10	06/17/2011	1,457
160186301010	FY07-4	05/26/2009	1,432
160258501010	FY07-4	05/28/2009	1,432
160386801010	FY07-4	06/04/2009	1,432
160405401010	FY07-4	06/03/2009	1,432
160471301010	FY07-4	06/08/2009	1,432
160561901010	FY07-4	06/10/2009	1,432
160581101010	FY07-4	06/11/2009	1,432
160654701010	FY07-4	06/16/2009	1,432
160699301010	FY07-4	06/17/2009	1,432
120361801010	FY10	03/25/2011	1,383
125266601010	FY10	06/10/2011	1,383
119020501010	FY10	06/20/2011	1,383

<b>CASE No.</b>	<b>PERIOD SUBMITTED</b>	<b>DISPOSITION DATE</b>	<b>AMOUNT QUESTIONED</b>
125055601010	FY10	07/15/2011	1,383
161541101010	FY10	11/10/2010	1,324
121024101010	FY10	03/22/2011	1,309
119439001010	FY10	04/01/2011	1,309
121551001010	FY10	10/31/2011	1,309
116624501010	FY08-4	07/21/2010	1,295
125968701010	FY10	11/15/2010	1,235
118708301010	FY10	01/13/2011	1,235
118810501010	FY10	09/13/2011	1,235
116541801010	FY08-4	07/14/2010	1,214
117001901010	FY08-3	07/07/2010	1,207
169393601010	FY10	11/08/2011	1,176
122375601010	FY10	10/01/2010	1,161
125949401010	FY10	10/20/2010	1,161
123829201010	FY10	10/28/2010	1,161
125981801010	FY10	11/08/2010	1,161
124846701010	FY10	12/01/2010	1,161
121141901010	FY10	05/16/2011	1,161
119998401010	FY10	05/26/2011	1,161
121972901010	FY10	07/13/2011	1,161
118810601010	FY10	11/07/2011	1,161
169263601010	FY10	02/10/2012	1,028
116216201010	FY08-3	06/15/2010	768
116474901010	FY08-3	04/27/2010	604
117749501010	FY08-4	08/09/2010	459
165600801010	FY10	04/11/2011	436
163696001010	FY10	06/13/2011	436
156763701010	FY10	01/07/2011	362
<b>Total</b>			<b>\$322,394</b>

**CASES REIMBURSED FOR EXCESS DETENTION DAYS  
(INCLUDING DETENTION DAYS AFTER THE DISPOSITION DATE)**

<b>CASE No.</b>	<b>DISPOSITION DATE</b>	<b>JAIL BOOKING DATE</b>	<b>DETENTION DAYS REPORTED TO OJP</b>	<b>ACTUAL DETENTION DAYS</b>	<b>AMOUNT QUESTIONED</b>
153306301010	06/23/08	06/20/08	736	3	\$60,235
158202401010	08/11/09	09/08/09	171	7	12,654
158158701010	07/31/09	02/20/10	162	6	11,988
120361801010	03/25/11	04/26/10	128	1	9,398
158550401010	06/18/09	07/04/09	102	13	7,548
120285401010	05/05/09	06/26/10	83	13	6,142
118708301010	01/13/11	03/12/09	87	19	5,032
124267301010	10/20/11	10/13/11	119	54	4,810
121972901010	07/13/11	08/10/10	73	10	4,662
119529101010	03/05/09	07/23/09	59	55	4,366
120285301010	04/07/09	06/06/09	56	25	4,144
114957601010	12/27/11	11/16/11	N/A	NULL	3,581
112002801010	01/08/08	06/11/08	N/A	330	3,581
126374901010	09/16/10	08/27/11	43	39	3,182
116473201010	05/08/09	04/14/09	121	84	2,988
108104101010	01/02/07	08/13/10	N/A	2	2,622
105722001010	11/17/06	03/30/07	N/A	2	2,617
107286001010	10/13/06	10/31/06	N/A	3	2,617
105518701010	06/14/06	12/08/06	N/A	33	2,617
105722301010	11/17/10	12/27/10	N/A	36	2,452
119998401010	05/26/11	08/19/09	75	49	1,924
125474901010	03/31/10	01/11/12	21	NULL	1,554
122797601010	09/03/09	07/22/11	21	21	1,554
141769801010	12/12/06	12/16/06	N/A	4	1,308
161541101010	11/10/10	05/06/10	16	1	1,110
121694701010	06/02/09	09/09/10	13	25	962
116563801010	05/21/08	05/06/08	17	6	904
121076401010	08/19/09	09/19/09	7	89	518
122353901010	08/26/09	08/26/09	25	20	370
116617301010	06/05/08	05/09/08	30	27	247
154524201010	09/10/08	08/21/08	23	20	242
116541801010	07/14/10	05/03/08	4	1	242
151763601010	08/20/08	04/03/08	141	138	242
161114201010	07/28/09	07/04/09	4	1	222
151746101010	04/09/08	04/02/08	9	7	164

CASE No.	DISPOSITION DATE	JAIL BOOKING DATE	DETENTION DAYS REPORTED TO OJP	ACTUAL DETENTION DAYS	AMOUNT QUESTIONED
152243001010	05/06/08	04/27/08	11	9	164
151745801010	04/04/08	04/02/08	4	2	164
152854401010	05/30/08	05/28/08	4	2	164
153216701010	06/17/08	06/15/08	4	2	164
153260401010	06/20/08	06/18/08	4	2	164
153327901010	06/23/08	06/21/08	4	2	164
151925001010	04/14/08	04/11/08	5	3	164
153307101010	06/23/08	06/20/08	5	3	164
152030301010	04/22/08	04/17/08	7	5	164
152388001010	05/16/08	05/04/08	14	12	164
112940001010	08/18/11	08/16/07	230	228	164
153729501010	09/05/08	07/12/08	57	55	162
153548201010	08/27/08	07/02/08	58	56	162
153328501010	08/27/08	06/21/08	69	67	162
116617201010	07/16/08	05/09/08	70	68	162
116919701010	08/27/08	06/01/08	89	87	162
117802201010	08/14/08	08/09/08	7	5	162
154996701010	09/22/08	09/12/08	12	10	162
153328201010	09/09/08	01/03/11	2	1	162
154677601010	08/29/08	08/28/08	4	2	162
155070401010	09/22/08	09/20/08	4	2	162
155073101010	09/22/08	09/20/08	4	2	162
155083301010	09/22/08	09/20/08	4	2	162
153817501010	07/18/08	07/17/08	3	1	162
153829701010	07/18/08	07/17/08	3	1	162
116624501010	07/21/10	05/09/08	5	3	162
154862801010	09/09/08	09/06/08	6	4	162
116253001010	07/08/10	04/15/08	11	9	162
154113901010	08/29/08	08/01/08	30	28	162
117370301010	08/14/08	07/06/08	41	39	162
120632901010	04/30/09	03/06/09	3	1	148
118989101010	01/08/09	11/01/08	25	23	148
169393601010	11/08/11	11/28/11	2	31	148
121024101010	03/22/11	04/04/09	40	38	148
125238001010	05/13/10	02/19/10	82	80	148
125238101010	05/13/10	02/19/10	82	80	148

CASE No.	DISPOSITION DATE	JAIL BOOKING DATE	DETENTION DAYS REPORTED TO OJP	ACTUAL DETENTION DAYS	AMOUNT QUESTIONED
116339501010	05/21/08	05/01/08	21	20	82
151745701010	04/03/08	04/02/08	3	2	82
151746001010	04/03/08	04/02/08	3	2	82
153327701010	06/23/08	06/21/08	3	2	82
152480401010	05/12/08	05/08/08	5	4	82
152459901010	05/12/08	05/07/08	6	5	82
113513801010	06/30/11	09/29/07	6	5	82
152028001010	04/24/08	04/16/08	9	8	82
151921801010	04/30/08	04/18/08	13	12	82
116216201010	06/15/10	05/20/08	2	1	82
153308001010	06/23/08	06/20/08	4	3	82
152504001010	06/03/08	05/10/08	25	24	82
154405101010	09/11/08	08/15/08	28	27	81
152382201010	07/01/08	05/04/08	60	59	81
153443601010	09/30/08	06/26/08	97	96	81
155136901010	09/25/08	09/22/08	4	3	81
153328701010	07/07/08	07/02/08	6	5	81
152664001010	08/21/08	05/17/08	7	6	81
117749501010	08/09/10	08/05/08	2	1	81
116216101010	08/24/10	05/06/08	2	1	81
154031401010	07/28/08	07/27/08	3	2	81
155802201010	10/27/08	10/26/08	2	1	74
155632901010	12/17/08	10/16/08	2	1	74
157509601010	01/23/09	01/22/09	2	1	74
119815901010	02/06/09	01/09/09	2	1	74
158910801010	03/27/09	03/26/09	2	1	74
159010701010	04/01/09	03/31/09	2	1	74
156498601010	04/06/09	12/01/08	2	1	74
121162401010	04/15/09	04/14/09	2	1	74
158159501010	05/27/09	02/21/09	2	1	74
161476201010	07/21/09	07/20/09	2	1	74
120823901010	08/19/09	03/21/09	2	1	74
162135701010	08/19/09	08/18/09	2	1	74
162298201010	08/26/09	08/25/09	2	1	74
161296701010	09/16/09	07/11/09	2	1	74
121770201010	09/17/09	06/01/09	2	1	74

CASE No.	DISPOSITION DATE	JAIL BOOKING DATE	DETENTION DAYS REPORTED TO OJP	ACTUAL DETENTION DAYS	AMOUNT QUESTIONED
163311401010	10/08/09	10/07/09	2	1	74
164080301010	11/12/09	11/11/09	2	1	74
165238701010	03/02/10	01/07/10	2	1	74
164284001010	03/04/10	11/20/09	2	1	74
166566401010	03/10/10	03/09/10	2	1	74
124326201010	03/19/10	12/10/09	2	1	74
167789001010	05/04/10	05/03/10	2	1	74
168134301010	05/19/10	05/18/10	2	1	74
126295701010	07/09/10	05/18/10	2	1	74
167528101010	07/16/10	04/21/10	2	1	74
124467801010	07/22/10	01/05/10	2	1	74
125125001010	07/27/10	02/10/10	2	1	74
170066101010	08/18/10	08/17/10	2	1	74
169774701010	09/22/10	08/04/10	2	1	74
170827801010	09/22/10	09/21/10	2	1	74
126015801010	09/23/10	04/23/10	2	1	74
165600801010	04/11/11	01/24/10	2	1	74
125055601010	07/15/11	02/04/10	2	1	74
155812701010	12/16/08	12/17/08	1	1	74
126111801010	09/23/10	01/10/12	1	1	74
155590601010	11/13/08	11/11/08	3	2	74
156238101010	11/19/08	11/17/08	3	2	74
157162901010	01/07/09	01/05/09	3	2	74
157577401010	01/27/09	01/25/09	3	2	74
157714601010	02/02/09	01/31/09	3	2	74
157841901010	02/09/09	02/07/09	3	2	74
157845801010	02/09/09	02/07/09	3	2	74
158159601010	02/23/09	02/21/09	3	2	74
158368401010	03/04/09	03/02/09	3	2	74
159774001010	05/08/09	05/06/09	3	2	74
120591401010	05/14/09	03/04/09	3	2	74
160186201010	05/26/09	05/24/09	3	2	74
160819601010	06/22/09	06/20/09	3	2	74
161449401010	07/20/09	07/18/09	3	2	74
122572201010	07/28/09	07/26/09	3	2	74
161723501010	08/03/09	08/01/09	3	2	74

CASE No.	DISPOSITION DATE	JAIL BOOKING DATE	DETENTION DAYS REPORTED TO OJP	ACTUAL DETENTION DAYS	AMOUNT QUESTIONED
161582301010	08/07/09	08/05/09	3	2	74
162750301010	09/15/09	09/13/09	3	2	74
163693601010	10/26/09	10/24/09	3	2	74
164630701010	12/10/09	12/08/09	3	2	74
163245301010	12/17/09	10/04/09	3	2	74
165751501010	02/01/10	01/30/10	3	2	74
166883901010	03/26/10	03/24/10	3	2	74
167780501010	05/04/10	05/02/10	3	2	74
168972801010	06/28/10	06/26/10	3	2	74
169416001010	07/19/10	07/17/10	3	2	74
169802801010	08/06/10	08/04/10	3	2	74
169804401010	08/06/10	08/04/10	3	2	74
127760501010	09/13/10	09/11/10	3	2	74
170846101010	09/24/10	09/22/10	3	2	74
155770501010	10/27/08	10/24/08	4	3	74
155770601010	10/27/08	10/24/08	4	3	74
156153101010	11/17/08	11/14/08	4	3	74
156562901010	12/08/08	12/05/08	4	3	74
156847801010	12/22/08	12/19/08	4	3	74
119835201010	01/12/09	01/09/09	4	3	74
120806101010	03/23/09	03/20/09	4	3	74
159397801010	04/20/09	04/17/09	4	3	74
159755201010	05/07/09	05/04/09	4	3	74
161420701010	07/20/09	07/17/09	4	3	74
163013701010	09/28/09	09/25/09	4	3	74
163673501010	10/26/09	10/23/09	4	3	74
164298201010	11/23/09	11/20/09	4	3	74
164630601010	12/11/09	12/08/09	4	3	74
165561401010	01/25/10	01/22/10	4	3	74
169393701010	07/19/10	07/16/10	4	3	74
169393801010	07/19/10	07/16/10	4	3	74
169399301010	07/19/10	07/16/10	4	3	74
169400201010	07/19/10	07/16/10	4	3	74
169690801010	08/02/10	07/30/10	4	3	74
170145301010	08/23/10	08/20/10	4	3	74
170459201010	09/07/10	09/04/10	4	3	74

CASE No.	DISPOSITION DATE	JAIL BOOKING DATE	DETENTION DAYS REPORTED TO OJP	ACTUAL DETENTION DAYS	AMOUNT QUESTIONED
170574801010	09/13/10	09/10/10	4	3	74
127382201010	09/15/10	08/13/10	4	3	74
120898101010	06/17/11	03/27/09	4	3	74
126982901010	07/12/10	02/28/11	1	3	74
119820601010	01/12/09	01/08/09	5	4	74
159222001010	04/14/09	04/10/09	5	4	74
122053601010	06/22/09	06/18/09	5	4	74
161082201010	07/06/09	07/02/09	5	4	74
161397801010	07/20/09	07/16/09	5	4	74
164528401010	12/07/09	12/03/09	5	4	74
165238601010	01/11/10	01/07/10	5	4	74
166173301010	02/23/10	02/19/10	5	4	74
166518401010	03/10/10	03/06/10	5	4	74
125928801010	04/19/10	04/15/10	5	4	74
126281801010	05/17/10	05/13/10	5	4	74
126332401010	09/03/10	06/04/10	5	4	74
125456001010	03/11/10	01/15/12	1	4	74
161214901010	07/14/09	07/09/09	6	5	74
161519601010	07/28/09	07/23/09	6	5	74
124363601010	02/03/10	01/29/10	6	5	74
167394301010	04/21/10	04/16/10	6	5	74
126602801010	06/14/10	06/09/10	6	5	74
126383401010	09/17/10	09/18/10	1	5	74
157715301010	02/06/09	01/31/09	7	6	74
121276201010	04/29/09	04/23/09	7	6	74
164430101010	12/03/09	11/27/09	7	6	74
124656901010	04/07/10	01/01/10	7	6	74
127500101010	09/14/10	08/21/10	7	6	74
121141901010	05/16/11	04/12/09	7	6	74
121551001010	10/31/11	05/15/09	7	6	74
157922301010	02/17/09	02/10/09	8	7	74
162005501010	08/19/09	08/12/09	8	7	74
124726901010	04/12/10	01/11/10	8	7	74
168886101010	06/28/10	06/21/10	8	7	74
126067201010	07/01/10	05/04/10	8	7	74
126056801010	07/14/10	04/30/10	8	7	74

CASE No.	DISPOSITION DATE	JAIL BOOKING DATE	DETENTION DAYS REPORTED TO OJP	ACTUAL DETENTION DAYS	AMOUNT QUESTIONED
162130401010	08/26/09	08/18/09	9	8	74
165347101010	01/20/10	01/12/10	9	8	74
168316601010	06/02/10	05/25/10	9	8	74
157343501010	01/23/09	01/14/09	10	9	74
124605601010	05/13/10	05/20/10	1	9	74
125893001010	07/28/10	05/05/11	1	9	74
157715201010	02/10/09	01/31/09	11	10	74
164572801010	12/14/09	12/04/09	11	10	74
124606001010	01/15/10	12/28/09	11	10	74
124605801010	01/26/10	12/28/09	11	10	74
125803401010	07/09/10	07/24/10	1	10	74
157830301010	02/17/09	02/06/09	12	11	74
164272201010	11/30/09	11/19/09	12	11	74
164281201010	12/02/09	11/20/09	13	12	74
166689901010	03/26/10	03/14/10	13	12	74
157550101010	02/05/09	01/23/09	14	13	74
157966001010	02/26/09	02/12/09	15	14	74
126971301010	10/31/11	07/08/10	15	14	74
119816101010	05/29/09	01/08/09	16	15	74
119435001010	12/22/08	12/06/08	17	16	74
121455401010	05/21/09	05/05/09	17	16	74
163389801010	10/26/09	10/10/09	17	16	74
158700801010	04/03/09	03/17/09	18	17	74
127186801010	08/11/10	07/25/10	18	17	74
124704401010	01/25/10	01/07/10	19	18	74
162007301010	08/31/09	08/12/09	20	19	74
166665201010	04/01/10	03/13/10	20	19	74
122536201010	08/25/09	07/23/09	23	22	74
122641001010	09/16/09	08/25/09	23	22	74
158960301010	04/20/09	03/28/09	24	23	74
122310801010	07/30/09	07/06/09	25	24	74
163763301010	02/17/10	02/27/10	1	24	74
155803001010	11/21/08	10/26/08	27	26	74
158566901010	04/08/09	03/12/09	28	27	74
126916901010	08/03/10	07/03/10	28	27	74
126917001010	08/03/10	07/03/10	28	27	74

CASE No.	DISPOSITION DATE	JAIL BOOKING DATE	DETENTION DAYS REPORTED TO OJP	ACTUAL DETENTION DAYS	AMOUNT QUESTIONED
164187201010	12/16/09	11/16/09	31	30	74
121223401010	05/19/09	04/18/09	32	31	74
165012701010	02/02/10	12/25/09	32	31	74
166500401010	04/06/10	03/06/10	32	31	74
127268401010	09/01/10	08/01/10	32	31	74
121197401010	08/24/09	07/23/09	33	32	74
161944201010	09/11/09	08/10/09	33	32	74
155531601010	11/13/08	10/11/08	34	33	74
123735401010	04/27/10	10/17/09	35	34	74
168391401010	07/02/10	05/29/10	35	34	74
158732001010	04/22/09	03/18/09	36	35	74
156942601010	01/30/09	12/23/08	39	38	74
160963201010	08/06/09	06/29/09	39	38	74
161111901010	08/11/09	07/04/09	39	38	74
127201301010	09/08/10	07/27/10	39	38	74
127168401010	09/03/10	07/24/10	42	41	74
126374801010	07/27/10	05/13/11	1	41	74
127201901010	09/08/10	07/27/10	44	43	74
167009901010	05/12/10	03/29/10	45	44	74
120435501010	09/11/09	02/20/09	49	48	74
124723201010	02/26/10	01/08/10	50	49	74
157192301010	02/27/09	01/06/09	53	52	74
167590101010	06/15/10	04/24/10	53	52	74
119174901010	01/07/09	11/15/08	54	53	74
119175401010	01/07/09	11/15/08	54	53	74
165085701010	02/24/10	12/30/09	57	56	74
121183101010	06/16/09	04/16/09	62	61	74
124458201010	02/15/10	12/15/09	63	62	74
119563601010	02/18/09	12/17/08	64	63	74
126208701010	07/15/10	05/08/10	69	68	74
126062701010	07/15/10	05/07/10	70	69	74
167279501010	06/24/10	04/10/10	76	75	74
126571501010	09/24/10	06/05/10	76	75	74
157527601010	04/07/09	01/22/09	77	76	74
120780501010	06/03/09	03/17/09	79	78	74
126600501010	08/27/10	06/08/10	81	80	74

CASE No.	DISPOSITION DATE	JAIL BOOKING DATE	DETENTION DAYS REPORTED TO OJP	ACTUAL DETENTION DAYS	AMOUNT QUESTIONED
118689301010	12/30/08	10/10/08	82	81	74
120238901010	05/07/09	02/07/09	90	89	74
120239101010	05/07/09	02/07/09	90	89	74
126778101010	09/30/10	02/01/11	1	89	74
120451301010	06/10/09	02/22/09	109	108	74
126433701010	09/16/10	05/25/10	115	114	74
159566701010	08/19/09	04/25/09	117	116	74
125376601010	06/30/10	03/03/10	119	118	74
120631401010	07/24/09	03/09/09	138	137	74
125951301010	09/13/10	04/17/10	150	149	74
120901001010	09/17/09	03/27/09	155	154	74
120238801010	07/14/09	02/07/09	158	157	74
166816501010	09/07/10	03/20/10	172	171	74
124715601010	05/06/10	02/01/11	1	181	74
120714101010	09/22/09	03/12/09	195	194	74
120141001010	08/24/09	01/31/09	206	205	74
120141101010	08/24/09	01/31/09	206	205	74
120141301010	08/24/09	01/31/09	206	205	74
119342501010	07/29/09	11/27/08	245	244	74
124786401010	09/17/10	01/13/10	248	247	74
125371101010	04/16/10	10/06/10	1	333	74
<b>TOTAL</b>					<b>\$192,263</b>

**CASES THAT WERE NOT FEDERALLY INITIATED**

CASE No.	INITIATING AGENCY	REPORTING PERIOD	REIMBURSEMENT CATEGORY	AMOUNT QUESTIONED
120349501010	HOUSTON PD	FY09	BOTH	\$10,005
116919601010	HOUSTON PD	FY08-4	BOTH	8,971
119449401010	HOUSTON PD	FY09	BOTH	6,305
126331901010	HARRIS COUNTY SHERIFF	FY10	BOTH	6,193
125801201010	HOUSTON PD	FY10	BOTH	4,861
125899401010	HOUSTON PD	FY10	BOTH	3,751
117293201010	HOUSTON PD	FY08-4	BOTH	3,663
154113901010	HOUSTON PD	FY08-4	BOTH	3,314

<b>CASE No.</b>	<b>INITIATING AGENCY</b>	<b>REPORTING PERIOD</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
116339501010	HOUSTON PD	FY08-3	BOTH	3,235
152664001010	HARRIS COUNTY SHERIFF	FY08-4	BOTH	2,348
154996701010	HOUSTON PD	FY08-4	BOTH	2,158
152243001010	HOUSTON PD	FY08-3	BOTH	1,809
150735801010	HOUSTON PD	FY08-2	BOTH	1,791
158700801010	HOUSTON PD	FY09	BOTH	1,635
148174501010	HOUSTON PD	FY07-4	BOTH	1,432
125973501010	HOUSTON PD	FY10	BOTH	1,383
118441201010	HOUSTON PD	FY08-4	BOTH	1,376
155136901010	HOUSTON PD	FY08-4	BOTH	1,214
119058301010	HOUSTON PD	FY09	BOTH	1,051
161634401010	LA PORTE PD	FY09	BOTH	1,043
121781301010	HOUSTON PD	FY09	PROSECUTION ONLY	829
153622001010	HARRIS COUNTY SHERIFF	FY08-4	BOTH	756
156409701010	HARRIS COUNTY CONSTABLE	FY09	BOTH	747
153942101010	HARRIS COUNTY CONSTABLE	FY08-4	BOTH	675
155771801010	HOUSTON PD	FY09	BOTH	673
155070401010	HOUSTON PD	FY08-4	BOTH	620
154677601010	HOUSTON PD	FY08-4	BOTH	620
116479401010	HARRIS COUNTY CONSTABLE	FY08-3	BOTH	548
156769101010	HOUSTON PD	FY09	BOTH	451
157744001010	HOUSTON PD	FY09	BOTH	451
157765401010	PASADENA PD	FY09	BOTH	451
151745901010	HOUSTON PD	FY08-3	BOTH	302
<b>TOTAL</b>				<b>\$74,665</b>

**CASES WITHOUT 24 HOURS OF DETENTION**

<b>CASE No.</b>	<b>QUARTER SUBMITTED</b>	<b>DETENTION DAYS REPORTED TO OJP</b>	<b>ACTUAL DETENTION DAYS</b>	<b>AMOUNT QUESTIONED</b>
151835401010	FY08-4	96	0	\$7,754
156277101010	FY09	59	0	4,366
150160801010	FY08-2	N/A	0	3,581
113175701010	FY08-2	N/A	0	3,581
112897801010	FY08-2	N/A	0	3,581
148174401010	FY08-1	N/A	0	3,261
151859701010	FY08-3	36	0	2,958
112723601010	FY07-4	N/A	0	2,863
114996901010	FY08-2	N/A	0	2,686
107375601010	FY07-2	N/A	0	2,622
139413001010	FY07-1	N/A	0	2,617
110883901010	FY07-3	N/A	0	2,452
140395701010	FY07-1	N/A	0	1,963
150490401010	FY08-2	N/A	0	1,791
162709001010	FY09	18	0	1,332
159920501010	FY09	14	0	1,036
150090601010	FY08-2	N/A	0	895
150735801010	FY08-2	N/A	0	895
158548201010	FY09	8	0	592
159672301010	FY09	6	0	444
155813601010	FY09	5	0	370
119667301010	FY09	5	0	370
158186101010	FY09	4	0	296
167312701010	FY10	4	0	296
153622001010	FY08-4	2	0	162
116888101010	FY08-4	2	0	162
152872901010	FY08-4	2	0	162
154126501010	FY08-4	2	0	162
117326201010	FY08-4	2	0	162
152910801010	FY08-4	2	0	162
158186301010	FY09	2	0	148
158052701010	FY09	2	0	148
159078201010	FY09	2	0	148
156764001010	FY09	2	0	148
156764101010	FY09	2	0	148
158198201010	FY09	2	0	148

<b>CASE No.</b>	<b>QUARTER SUBMITTED</b>	<b>DETENTION DAYS REPORTED TO OJP</b>	<b>ACTUAL DETENTION DAYS</b>	<b>AMOUNT QUESTIONED</b>
159522501010	FY09	2	0	148
161581401010	FY09	2	0	148
121934801010	FY09	2	0	148
121131901010	FY09	2	0	148
165863201010	FY10	2	0	148
166837601010	FY10	2	0	148
120674001010	FY10	2	0	148
123865601010	FY10	2	0	148
153942101010	FY08-4	1	0	81
116831001010	FY08-4	1	0	81
155814001010	FY09	1	0	74
157033401010	FY09	1	0	74
156366901010	FY09	1	0	74
155982401010	FY09	1	0	74
156490901010	FY09	1	0	74
158380501010	FY09	1	0	74
156717501010	FY09	1	0	74
156299801010	FY09	1	0	74
120285201010	FY09	1	0	74
158152901010	FY09	1	0	74
159739801010	FY09	1	0	74
159961401010	FY09	1	0	74
158150401010	FY09	1	0	74
158400701010	FY09	1	0	74
159327201010	FY09	1	0	74
159356201010	FY09	1	0	74
157885901010	FY09	1	0	74
157948201010	FY09	1	0	74
158550301010	FY09	1	0	74
158152301010	FY09	1	0	74
121781301010	FY09	1	0	74
162955601010	FY09	1	0	74
163265501010	FY10	1	0	74
163226001010	FY10	1	0	74
163201601010	FY10	1	0	74
123952701010	FY10	1	0	74
163852401010	FY10	1	0	74

<b>CASE No.</b>	<b>QUARTER SUBMITTED</b>	<b>DETENTION DAYS REPORTED TO OJP</b>	<b>ACTUAL DETENTION DAYS</b>	<b>AMOUNT QUESTIONED</b>
163899801010	FY10	1	0	74
164175801010	FY10	1	0	74
124484301010	FY10	1	0	74
164094501010	FY10	1	0	74
165657101010	FY10	1	0	74
163721701010	FY10	1	0	74
164417901010	FY10	1	0	74
163780701010	FY10	1	0	74
125457801010	FY10	1	0	74
164183001010	FY10	1	0	74
167212901010	FY10	1	0	74
165838701010	FY10	1	0	74
125612001010	FY10	1	0	74
125223301010	FY10	1	0	74
124152201010	FY10	1	0	74
124326301010	FY10	1	0	74
166139201010	FY10	1	0	74
168331001010	FY10	1	0	74
167366901010	FY10	1	0	74
167740401010	FY10	1	0	74
125167901010	FY10	1	0	74
125758101010	FY10	1	0	74
125440501010	FY10	1	0	74
126798701010	FY10	1	0	74
167212701010	FY10	1	0	74
127043301010	FY10	1	0	74
124312201010	FY10	1	0	74
169527001010	FY10	1	0	74
169527101010	FY10	1	0	74
126833101010	FY10	1	0	74
125988001010	FY10	1	0	74
126075201010	FY10	1	0	74
165519601010	FY10	1	0	74
126646201010	FY10	1	0	74
125371201010	FY10	1	0	74
169396401010	FY10	1	0	74
170694001010	FY10	1	0	74

CASE No.	QUARTER SUBMITTED	DETENTION DAYS REPORTED TO OJP	ACTUAL DETENTION DAYS	AMOUNT QUESTIONED
168711201010	FY10	1	0	74
126305201010	FY10	1	0	74
127215701010	FY10	1	0	74
125992101010	FY10	1	0	74
156763701010	FY10	1	0	74
119439001010	FY10	1	0	74
124050701010	FY10	1	0	74
125266601010	FY10	1	0	74
119020501010	FY10	1	0	74
126015701010	FY10	1	0	74
<b>Total</b>				<b>\$61,282</b>

**CASES SUBMITTED IN THE WRONG DISPOSITION CATEGORY**

CASE No.	REPORTING PERIOD	DISPOSITION CATEGORY	CASE LENGTH (DAYS)	AMOUNT QUESTIONED
146467301010	FY08-1	91+ DAYS	6	\$6,523
111434301010	FY08-1	91+ DAYS	30	4,349
102747901010	FY07-1	91+ DAYS	3	3,925
107372201010	FY07-1	91+ DAYS	7	3,925
105518701010	FY07-1	91+ DAYS	13	3,925
109171701010	FY07-1	31-90 DAYS	5	2,617
111255801010	FY07-3	31-90 DAYS	2	2,452
113192301010	FY08-1	31-90 DAYS	28	2,174
109687401010	FY07-2	31-90 DAYS	NULL	1,967
112002801010	FY08-2	91+ DAYS	62	1,791
148174501010	FY07-4	0-15 DAYS	NULL	1,432
109687301010	FY07-2	31-90 DAYS	17	1,311
110589301010	FY07-3	31-90 DAYS	18	1,226
112997101010	FY08-2	31-90 DAYS	29	895
<b>TOTAL</b>				<b>\$38,511</b>

**CASES THAT WERE CONCURRENTLY PROSECUTED**

<b>CASE No.</b>	<b>QUARTER SUBMITTED</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>DISPOSITION DATE</b>	<b>AMOUNT QUESTIONED</b>
127201401010	FY10	BOTH	09/08/2010	\$1,161
127201501010	FY10	BOTH	09/08/2010	1,161
125455301010	FY10	PROSECUTION ONLY	03/11/2010	1,161
126023901010	FY10	BOTH	06/11/2010	1,161
<b>Total</b>				<b>\$4,644</b>

HARRIS COUNTY RESPONSE  
TO THE DRAFT REPORT



**HARRIS COUNTY, TEXAS**

**Budget Management Department  
Grants Coordination Section**

1310 Prairie, Suite 500 · Houston, TX 77002  
Tel. (713) 755-3301 · Fax (713) 755-4835

May 21, 2012

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

Dear Mr. Sheeren,

Attached for your review is our response to the draft audit report, dated April 11, 2012, on the Southwest Border Prosecution Initiative funds that Harris County has received from the Office of Justice Programs (OJP). The analysis of the information contained in the draft report has been intensive, resulting in the slower than preferred response. We are sending a considerable amount of documentation as backup to our response.

If you have questions, please contact me at 713-755-6704.

Sincerely,

A handwritten signature in black ink, appearing to read "Ian Gorman".

Ian Gorman  
County Grant Coordinator

Attachments:

- 1) Response to the Draft Audit Report Dated April 11, 2012 for the Audit of Office of Justice Programs SouthWest Border Prosecution Initiative Funding Received by Harris County, Texas
- 2) Printouts of Case Transaction reports from Harris County Justice Information Management system.
- 3) CD containing an Excel Spreadsheet titled "SWBPI Audit Reply Spreadsheet Final"



## **HARRIS COUNTY, TEXAS**

**Budget Management Department**  
**Grants Coordination Section**  
1310 Prairie, Suite 500 · Houston, TX 77002  
Tel. (713) 755-3301 · Fax (713) 755-4835

### **Response to the Draft Audit Report Dated April 11, 2012 for the Audit of Office of Justice Programs SouthWest Border Prosecution Initiative Funding Received by Harris County, Texas**

#### **I. Introduction**

Thank you for the opportunity to respond to the findings and issues identified in this Draft Audit Report. Harris County's Budget Management Department has conducted a detailed review of each case mentioned in the draft report, returning to the original data sources at the various County departments that were involved in the process of compiling SouthWest Boarder Prosecution Initiative (SWBPI) reimbursement claims. This review has produced a variety of conclusions concerning the accuracy of the data presented in the Draft Audit Report. These range from total agreement with some of the Auditor's findings to complete disagreement with others. As a result of the experiences garnered during this review, Harris County recognizes that issues exist with accessing all the data needed to determine the correct status of each individual case and in the correct interpretation of some of that data. Hence in this response Harris County presents what it believes to be accurate and is happy to work closely with the Office of Justice Programs (OJP) to resolve any further concerns. The review has identified instances where it appears the Auditor under-calculated the amounts that Harris County should return to OJP, while in other instances the amounts are over-calculated, with a few instances where Harris County should be reimbursed further.

#### **II. Responses to the Questioned Amounts Detailed**

Harris County's Justice Information Management System (JIMS) allows the addition of supplemental data to a case ad infinitum, meaning that the data in the system when cases were originally submitted for SWBPI reimbursement may have been added to since that point in time. For example, if an individual violates the probation conditions established when their case was initially disposed the case is reopened and there might well be a second or even a third disposition date recorded in the data. Under certain circumstances the data that was originally supplied could be subsequently invalidated; a writ of habeas corpus or a motion for a new trial could be granted after a disposition was reported to DOJ. The case file data that was provided to the Auditor during his recent visit included all such additional and updated items reflecting activity since the cases were submitted for reimbursement.

To assist in the analysis of the Draft Audit Report and to aid in the preparation of this response, Appendix III of the report was converted into an Excel spreadsheet. This allowed a review of the

computation of the dollar amounts questioned and the creation of additional data columns in which response data could be displayed along with formulae to calculate the impacts of any discrepancies identified. Harris County has added a worksheet titled "Jail Data" which contains the dates used to populate the detention related fields in our response.

### **1) Case Reimbursed In The Wrong Period**

The review of this section of the Draft Audit Report uncovered a number of issues with the data presented and the identification of only a few actual problematic cases. Specifically:

- a) Of the 96 cases questioned, the DOJ Auditor has incorrectly identified the "Disposition Date" in 77 cases. This is because the Auditor has entered the date of termination or revocation of probated sentences, rather than the initial date of judgment and sentencing for the case. The disposition dates we have listed reflect when the case was initially completed via a Judgment and Sentence/or a dismissal.
- b) In 37 of the 96 cases questioned the "Period Submitted" date shown on the Draft Audit Report is incorrect: in six (6) cases the report shows "FY10" when "FY12" is the correct value; in 18 cases the report shows "FY10" when "FY11" is correct; in 11 cases the report shows "FY07-4" when "FY10" is correct; in one (1) case "FY08-2" is shown when "FY08-1" is the correct value; and in one (1) case "105518701010" "FY07-1" is shown which is when we submitted the case, however this cases initial disposition date would have placed it in "FY06-3" and should not have been submitted.
- c) There are five (5) cases listed that Harris County does not have record of submitting to OJP.
- d) Of the 91 cases that Harris County submitted for reimbursement seven (7) were submitted with incorrect disposition dates, of these: in four (4) cases "114957501010", "165600801010", "125055501010" and "114957601010" the actual disposition dates fell within the same reporting period; in one (1) case "105518701010" the corrected disposition date mean that the case was submitted in the wrong reporting period; and in the final two (2) cases "123829201010" and "125992001010" were reported as "FY11" cases when they should be reported as part of the upcoming "FY12" submission.

Harris County therefore believes that we should reimburse OJP for the one (1) case that was reported in an incorrect period and the two (2) "FY12" cases that were prematurely submitted. Total value \$8,074. Given that the reimbursement application for "FY12" is now due, Harris County would appreciate direction on whether the two (2) "FY12" should be resubmitted?

### **2) Cases Reimbursed For Excess Detention Days**

This was the most difficult issue to review due to a number of inconsistencies in the data contained in the Draft Audit Report. For example:

- a) There are 54 cases where the Auditor's "Jail Received Date" is incorrect and of these there are 33 cases where the DOJ Auditor has recorded a "Jail Received Date" that is more recent than the "Disposition Date" – we have highlighted these 33 cases by changing the text color to red.

- b) There are 26 cases where the Auditor has identified the Disposition Date incorrectly. The dates shown were often the dates, following an initial disposition, when probation was either terminated or revoked.
- c) There were 73 cases where the number of detention days calculated by the Auditor differed from the actual number.

A review of the original data supplied to OJP by Harris County also showed errors:

- a) Three (3) Disposition Dates were reported incorrectly.
- b) 73 Jail Received Dates were reported incorrectly and as a result there was both under- and over-reporting of detention days.

There were also some cases included on the list that predated the requirement to provide Detention data. These cases were eligible as long as there was at least one (1) of detention associated. This applied to seven (7) of these eight (8) cases.

In part because of the way the "Amounts Questioned" were calculated on the Draft Audit Report, although Harris County has been able to identify fewer actual detention days than the Auditor, the sum Harris County believes should be repaid to OJP is less than the total "Amount Questioned" at \$163,020.

### **3) Cases That Were Not Federally Initiated**

The review of these 32 cases in the Harris County District Attorney's DIMS database revealed that all were in fact federally referred. Therefore Harris County believes the listed Amounts Questioned were correctly reimbursed and that no repayment is necessary.

### **4) Cases Without 24 hours Detention**

The review of the 120 questioned cases show that 64 did in fact have one (1) or more detention days. Prior to the third quarter of "FY08" there was no requirement to report detention days, and out of those 13 cases we can only identify nine (9) that had one (1) or more detention days. There were two (2) cases, "156277101010" and "168331001010", where Harris County actually under-reported by one (1) day. Harris County agrees that the full "Questioned Amount" for the four (4) pre "FY08-03" where there were no detention days should be returned to OJP. In addition, Harris County should return to OJP the net amount associated with the differences in the numbers of detention days reported to DOJ and the actual number per our jail database for the remainder of the cases. This is calculated at \$28,840.

### **5) Cases Submitted In The Wrong Disposition Category**

The cases reviewed seem to breakout into two (2) different groupings:

- a) There five (5) cases "146467301010", "111434301010", "113192301010", "112002801010" and "112997101010" were submitted in "FY08-1" of "FY08-2" when submissions did not involve the direct identification of Disposition Categories but rather the numbers of days to prosecute the cases. Those days to prosecution were then used to assign a case to a Disposition Category. In each case the number of days submitted was incorrect and too low. The Disposition Categories shown by the Auditor on the Draft Audit Report however do correspond to the actual number of days taken to prosecute each case. So if Harris County has received reimbursement based on

the Disposition Categories shown then those dollar amounts appear to be correct, except for case "112997101010", which we cannot find a record of submitting to DOJ. This case is concurrent with another case "113038101010" for the same individual that was reported in "FY08-2". That other case took 145 days to dispose but was reported as 142 days.

- b) The other nine (9) cases were submitted with an identified Disposition Category. Of these, seven (7) were indeed originally submitted with the wrong disposition category. However, in each of these cases they should have been reported in a longer category, as correctly identified by the Auditor, therefore Harris County may have received a lower reimbursement than was due. In addition one (1) of these cases number "105518701010", which was submitted as part of the reimbursement for "FY07-1" had a disposition date of 6/14/06 which falls into a period that we did not file a claim for. Therefore Harris County should not have received this reimbursement.

Harris County does not believe it should have been reimbursed for cases "112997101010" and "105518701010" which are valued at \$4,820. As noted above, Harris County may have not received the full reimbursement due for some of the other 12 cases listed, but appears to be due the amounts received to date.

#### **6) Cases That Were Concurrently Prosecuted**

Our review of the four (4) cases identified by the Auditor shows that these were all prosecuted concurrently with other submitted cases. Harris County therefore agrees that the \$4,644 questioned should be returned to OJP.

#### **Response Summary**

Harris County will review the process by which SWBPI reimbursement requests are generated to avoid a recurrence of the types of issues identified in this Draft Audit Report.

Harris County believes that the following amounts are due to OJP and should be deducted from our next SWBPI reimbursement request:

- a. **Case Reimbursed In The Wrong Period - \$8,074**
- b. **Cases Reimbursed For Excess Detention Days - \$163,020**
- c. **Cases That Were Not Federally Initiated - \$0**
- d. **Cases Without 24 hours Detention - \$28,840**
- e. **Cases Submitted In The Wrong Disposition Category - \$4,820**
- f. **Cases That Were Concurrently Prosecuted - \$4,644**

**Total: \$209,398**

**OFFICE OF THE INSPECTOR GENERAL  
COMMENTS ON HARRIS COUNTY'S RESPONSE  
TO THE DRAFT REPORT**

The Office of the Inspector General (OIG), Audit Division, has identified several issues in Harris County's response to our draft report (Appendix IV) that we believe should be specifically addressed. As a result, we are providing the following comments on Harris County's response to the draft report.

Harris County's response on page 30 of this report states:

*The review has identified instances where it appears the Auditor under-calculated the amounts that Harris County should return to OJP, while in other instances the amounts are over-calculated, with a few instances where Harris County should be reimbursed further.*

We disagree with Harris County's analysis of the calculations performed by the auditor. The vast majority of the data used in our calculations was provided by Harris County officials and was not altered or recorded by the auditor. The data provided by Harris County in its master case listing of SWBPI cases was used to identify any issues with the reimbursements. Contrary to Harris County's statement, the calculations used by the auditor were not erroneous based on the data that was provided by Harris County. In addition, the quality of the data provided by Harris County was at times inconsistent, incorrect, or nonexistent. Our findings resulted from the data originally provided by Harris County officials on several occasions acknowledged significant limitations with their case management system throughout the audit.

Harris County also incorrectly claims that it should be reimbursed further for cases that have been "over-calculated" during the audit. Any cases incorrectly reported to OJP for reimbursement cannot be corrected after the original submission in effort to request additional reimbursement. It is Harris County's responsibility to report correct data for cases that are eligible for reimbursement and Harris County officials submitted certifications attesting that the County's submissions are eligible for reimbursement and accurate. The SWBPI guidelines state "Each jurisdiction will have 45 days to complete the certification and payment request. After 45 days, the funds may no longer be available." Harris County has long surpassed the 45 day payment certification deadline since its last submission and is not eligible for additional reimbursements with respect to cases that it

submitted with incorrect data that if submitted properly, may have qualified it for additional reimbursements.

Harris County's response on page 30 of this report states:

*For example, if an individual violates the probation conditions established when their case was initially disposed the case is reopened and there might well be a second or even a third disposition date recorded in the data. Under certain circumstances the data that was originally supplied could be subsequently invalidated . . . after a disposition was reported to DOJ. The case file data that was provided to the Auditor during his recent visit included all such additional and updated items reflecting activity since the cases were submitted for reimbursement.*

The auditor did review a sample of 135 case files during fieldwork, but the vast majority of the SWBPI case data was provided by Harris County in the form of a master case listing. As a result, the auditor relied on the master case listing for much of the case information, including the disposition date data for each case. The auditor then analyzed the data provided by Harris County to find any irregularities and basis for findings in this report. The disposition dates provided by Harris County were used to identify cases disposed in the wrong quarter.

Harris County incorrectly asserts that there may be multiple disposition dates for each case in some circumstances and that some disposition dates may be "subsequently invalidated." The SWBPI guidelines state that "case resolution refers to the time between a suspect's arrest and the resolution through dismissal, plea, conviction, or sentencing of the criminal charges through a county or state judicial or prosecutorial process. For defendants not physically arrested, alternative start dates are the date of indictment, date of the initial criminal summons, or date of the summons to appear." The guidelines also state that "charge(s) not independently prosecuted, but used as a basis for a probation or parole revocation hearing, is ineligible for reimbursement." In effect, Harris County should have been tracking the actual disposition dates used during the submission of its applications for reimbursement that corresponded to the original dismissal, plea, conviction, and sentencing. The guidelines expressly exclude charges not independently prosecuted such as probation violations, therefore Harris County should have reported only the original disposition dates for SWBPI purposes.

Harris County's response on page 31 of this report states:

**1) Case Reimbursed In The Wrong Period**

- a) *Of the 96 cases questioned, the DOJ Auditor has incorrectly identified the "Disposition Date" in 77 cases. This is because the Auditor has entered the date of judgment and sentencing for the case. The disposition dates we have listed reflect when the case was initially completed via a Judgment and Sentence/or a dismissal.*
- b) *In 37 of the 96 cases questioned the "Period Submitted date shown on the Draft Audit Report is incorrect . . .*
- c) *There are (5) cases listed that Harris County does not have a record of submitting to OJP.*

Harris County is inaccurate in its assertions that the audit report presented incorrect data. Harris County officials provided the auditor a master case listing of all the SWBPI cases claimed by Harris County to be submitted to OJP for reimbursement including the disposition dates and the submission periods. The auditor did not alter the master case listing data in conducting our analysis. The SWBPI guidelines state that "[c]ases are eligible for SWBPI submission only during the reporting period in which the case was resolved." Harris County officials that prepared the master case listing for our audit that included the disposition date and submission period for each case on the master case listing. This data was used to identify the cases that were reimbursed in the wrong disposition period.

Harris County claims it does not have a record of submitting five cases to OJP, however the claim is not supported by documentation. Harris County officials included these five cases in their master case listing of SWBPI cases submitted to OJP since FY 2007. SWBPI guidelines state that "[d]ocuments supporting a federally initiated and declined/referred case must be retained for three years after the submission of the case for SWBPI funds." In preparing for our audit, Harris County had significant difficulties in providing a comprehensive master case listing to the auditor. When the auditor finally received the master case listing from Harris County officials, he worked with Harris County officials to resolve omitted records and missing information. It appears that Harris County experienced difficulties compiling the master case listing during the audit because Harris County did not properly retain documentation supporting previously submitted cases in preparation of a "post award review" by the OIG.

Subsequent to our audit, Harris County was able to provide some supporting documentation for 64 of the cases that were reported as being submitted in the wrong disposition. This supporting documentation including the case disposition dates was sufficient to remedy questioned costs totaling

\$111,919. Therefore, the remaining questioned costs for remedy in association with this recommendation are \$75,014 (\$186,933 - \$111,919).<sup>9</sup> Although Harris County was able to provide some supporting documentation to the OIG with regard to the remaining questioned costs, most of the information provided consisted of what appears to be database printouts without any source identification information or any copies of specific case file documentation. This is insufficient supporting evidence to warrant the remedy of the remaining questioned costs.

Harris County's response on pages 31 - 32 of this report states:

## **2) Cases Reimbursed For Excess Detention Days**

*This was the most difficult issue to review due to a number of inconsistencies in the data contained in the Draft Audit Report. For example:*

*a) There are 54 cases where the Auditor's "Jail Received Date" is incorrect and of these there are 33 cases where the DOJ Auditor has recorded a "Jail Received Date" that is more recent than the "Disposition Date . . ."*

*b) There are 26 cases where the Auditor identified the Disposition Date incorrectly. . .*

*c) There are 73 cases where the number of detention days calculated by the Auditor differed from the actual number.*

*There were also some cases included on the list that predated the requirement to provide Detention data. These cases were eligible as long as there was at least one (1) of detention associated. This applied to seven (7) of these eight (8) cases.*

*In part because of the way the "Amounts Questioned" were calculated on the Draft Audit Report, although Harris County has been able to identify fewer actual detention days than the Auditor, the sum Harris County believes should be repaid to OJP is less than the total "Amount Questioned" at \$163,020.*

Harris County is inaccurate in its assertions that the audit report is incorrect. The auditor did not record incorrect dates for the cases that are mentioned by Harris County. Most of the dates that Harris County now

---

<sup>9</sup> Please see Appendix VII for a detailed analysis and summary of actions necessary to close the finding.

disputes were provided by Harris County officials as part of the master case listing of all the SWBPI cases submitted by the county beginning FY 2007. In addition, the auditor verified a sample of 135 cases for jail booking and release dates to determine the accuracy of the information provided by Harris County. Harris County provided these dates and the alleged inaccuracies reflect the accuracy of the data that was provided. Harris County also claims that the auditor incorrectly identified the disposition dates, however the majority of the disposition dates as well as the jail booking dates were provided by Harris County in the master case listing.

Harris County statement that detention days for 73 cases were incorrectly calculated by the auditor is also inaccurate. Detention reimbursements in the SWBPI are determined by multiplying the jail per diem rate by the total number of detention days. The discrepancies in the calculations of detention days questioned are adjusted for OJP's previous review of some of the detention reimbursements. OJP provided the OIG a listing of FY 2010 Harris County SWBPI cases that were reviewed by OJP personnel. This OJP review consisted of the pre-trial detention reimbursements mentioned on page 7 of this report. The OJP review concluded in the retroactive removal of 3,626 days of excess detention days from Harris County's reimbursements. As a result of this OJP review of pre-trial detention costs for FY 2010, we focused our audit on the remaining, detention days to avoid questioning the same reimbursements that have already been disallowed by OJP.

Harris County incorrectly states that some of the listed cases that predated the requirement to provide detention data should still be eligible. The SWBPI guidelines state that in order to claim a pre-trial detention reimbursement for a case, Harris County "must have held the case defendant in a secure facility for 24 hours or more." Even though there was no specific requirement to report the detention days for each case submitted to OJP at the time the cases were submitted, the 24-hour pre-trial detention requirement was in force and was specifically mentioned in the guidelines.

Harris County's response on page 32 of this report states:

**3) Cases That Were Not Federally Initiated**

*The review of these 32 cases in the Harris County District Attorney's DIMS database revealed that all were in fact federally initiated. Therefore Harris County believes the listed Amounts Questioned were correctly reimbursed and that no repayment is necessary.*

Harris County incorrectly states that the 32 cases listed under this finding were correctly reimbursed and should not be repaid. SWBPI

guidelines state that “[a] federally initiated case results from a criminal investigation or an arrest involving federal law enforcement authorities for a potential violation of federal criminal law, including task forces on which a federal agency or officer participates in the investigation or arrest process.” Harris County claims that these cases were federally initiated, but the case files reviewed for each of these 32 cases had no mention of any federal law enforcement involvement. According to the case file information, all these cases were initiated and investigated by local law enforcement agencies without any federal law enforcement involvement.

Along with its response to the Draft Report, Harris County provided us print-outs of what appeared to be a database screenshot for each of the 32 cases showing “Y” in the “Federal Agency Initiate Investigation?” field along with the acronym of a federal agency in the “Federal Agency Code” field. This documentation does not include any copies of case file documentation and is insufficient to support the federal initiation of these cases. As a result, the supporting documentation provided by Harris County is insufficient to warrant removal of any of the questioned costs for the corresponding recommendation.

Harris County’s response on page 33 of this report states:

*The review of the 120 questioned cases show that 64 did in fact have one (1) or more detention days. Prior to the third quarter of “FY08” there was no requirement to report detention days. There were two (2) cases actually under-reported by one (1) day.*

Harris County’s claim that its review of the 120 cases shows that the 24-hour detention requirement was satisfied in 64 cases is not supported by sufficient documentation. The SWBPI guidelines state that in order to claim a pre-trial detention reimbursement for a case, Harris County “must have held the case defendant in a secure facility for 24 hours or more.” Even though there was no specific requirement to report the detention days for each case submitted to OJP prior to the FY 2008 3<sup>rd</sup> Quarter, the 24-hour pre-trial detention requirement was in force. Based on the jail booking and release dates provided by Harris County officials, each of the 120 cases did not meet the requirement for pre-trial detention because the defendant was booked and released from jail on the same date. This fact alone violates the 24-hour pre-trial detention requirement necessary for the detention reimbursement.

Along with its response to the Draft Report, Harris County provided us print-outs of what appeared to be a database with lists of data without any source identification information or any copies of specific case file jail

booking and release documentation. As a result, the provided documentation is insufficient supporting documentation to remedy the questioned costs for the corresponding recommendation.

Harris County's response on pages 32-33 of this report states:

**4) Cases Submitted In The Wrong Disposition Category**

*The Disposition Categories shown by the Auditor on the Draft Audit Report however do correspond to the actual number of days taken to prosecute each case. So if Harris County has received reimbursement based on the Disposition Categories shown then those dollar amounts appear to be correct, except for case "112997101010", which we cannot find a record of submitting to DOJ.*

*b) The other nine (9) cases were submitted with an identified Disposition Category. . . . However, in each of these cases they should have been reported in a longer category, as correctly identified by the Auditor, therefore Harris County may have received a lower reimbursement than was due. In addition one (1) of these cases number "105518701010", which was submitted as part of the reimbursement for "FY07-1" had a disposition date of 6/14/06 which falls into a period that we did not file a claim for. Therefore Harris County should not have received this reimbursement.*

Harris County may have misinterpreted the data and meaning of the table entitled "Cases Submitted in the Wrong Category." The auditor calculated the number of days between case initiation to case resolution of every case in order to arrive at this finding. Harris County acknowledged that the auditor properly found the actual case length for each case, but did not recognize that the disposition category column of the table listed the disposition category for each case actually submitted to OJP. According to SWBPI guidelines "[e]ach eligible case may receive the following payment based on length of time from declination/referral to resolution; availability of funds; and the provision of both prosecution services and pre-trial detention services: \$2,500 for each case of 1 to 15 days; \$5,000 for each case of 16 to 30 days; \$7,500 for each case of 31 to 90 days; [and] \$10,000 for each case of 91+ days." Because Harris County may have misinterpreted the disposition category column as showing the allowable disposition category for each case, this misinterpretation may have led to inaccurate conclusions that some cases appear to be correct or have even received lower than necessary reimbursements. In fact, the cases that were listed in the table were reimbursed in excess of allowable reimbursements because they fell under a shorter disposition category instead of a longer one. As a result, the

actual length of case disposition for these cases was shorter than what was reported to OJP on Harris County's reimbursement requests.

Harris County states that it does not have a record of submitting one of the cases for reimbursement, however this case was originally provided by Harris County in its master case listing of all SWBPI cases submitted. Harris County officials were provided considerable time to send the completed master case listing to the auditor and asked for additional time to compile the case listing, which should have been stored and documented for a potential SWBPI "post award review." According to SWBPI guidelines, "[d]ocuments supporting a federally initiated and declined/referred case must be retained for three years after the submission of the case for SWBPI funds." Harris County could not provide the master case listing in its entirety to the auditor until after fieldwork was completed. The auditor worked with Harris County officials to follow-up on omitted records and missing information well after the master case listing was provided by Harris County.

Harris County incorrectly states that it should not have been reimbursed for case number "105518701010." Harris County submitted the case for reimbursement in FY 2007 1<sup>st</sup> Quarter using the June 14, 2006, disposition date. The disposition date used by Harris County for this case makes this case eligible for reimbursement in FY 2006, instead of in FY 2007 1<sup>st</sup> Quarter as it was submitted. Additionally, Harris County's statement that the case "falls into a period that we did not file a claim for" is incorrect, because Harris County filed reimbursement claims for cases in all quarters of FY 2006 and FY 2007 according to OJP data. As a result, the auditor questioned this case because it was submitted in the wrong SWBPI submission period.

Harris County also provided in its response supporting documentation that was sufficient to remedy three cases totaling \$5,892 of questioned costs.<sup>10</sup> Although Harris County was able to provide some supporting documentation to the OIG, most of the information provided consisted of what appear to be database printouts with lists of data without any source identification information or any copies of specific case file documentation. This is insufficient supporting evidence to warrant the removal of the remaining questioned costs. Therefore, the remaining questioned costs for remedy in association with this recommendation are \$25,472 (\$31,364 - \$5,892).

---

<sup>10</sup> Please see Appendix VII for a detailed analysis and summary of actions necessary to close the finding.

OFFICE OF JUSTICE PROGRAMS  
RESPONSE TO THE DRAFT REPORT



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

---

Washington, D.C. 20531

15 MAY 2012

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

FROM: Maureen A. Henneberg  
Director 

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

The Office of Justice Programs (OJP) appreciates the opportunity to review and comment on the Office of the Inspector General's (OIG's) draft report, entitled "Audit of Office of Justice Programs Southwest Border Prosecution Initiative Funding Received by Harris County, Texas," dated April 11, 2012. We consider the subject report resolved and request written acceptance of this action from your office.

As a result of the OIG's audit of the Southwest Border Prosecution Initiative (SWBPI) program in fiscal years (FYs) 2008 and 2010, and the Office of Audit, Assessment, and Management's (OAAM) review of this program in FY 2011, the Bureau of Justice Assistance (BJA) made the following enhancements: 1) modified the SWBPI application system to require that each prosecution case submitted by a jurisdiction for reimbursement contain the case/docket number, defendant's first and last name, referring federal agency, referred date, resolution type, and resolved date; 2) established new internal guidelines to ensure that SWBPI reimbursements are analyzed to identify anomalies that may indicate unallowable or unsupported payments to specific jurisdictions; and 3) implemented a process to identify overlapping requests for detention expenses between SWBPI and the State Criminal Alien Assistance Program.

BJA's enhanced monitoring process over SWBPI payments has resulted in increased scrutiny, and now includes a review of a minimum of 10% of the annual payments made under the program. However, due to inherent limitations, no monitoring (or auditing) process can successfully identify and correct all deficiencies. With regard to the subject audit, the majority of costs questioned under Harris County's (County) SWBPI awards were not part of the sample reviewed by BJA. Additionally, some of the ineligible SWBPI cases, identified by the OIG during this audit, were for cases submitted by the County prior to changes that BJA implemented for the SWBPI program, beginning in October 2008.

The report contains six recommendations and \$548,812 in questioned costs. The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP remedy the \$186,933 in questioned costs received by Harris County for 96 cases that were submitted in the wrong period.**

We agree with the recommendation, and will coordinate with the County to remedy the \$186,933 in questioned costs related to the 96 cases that were submitted in the wrong period. However, as previously indicated, if all of the other case requirements were met, OJP will not require the funds to be returned.

2. **We recommend that OJP remedy the \$191,135 in questioned costs received by Harris County for 308 cases that were submitted for detention days in excess of the actual number of pre-trial detention days, including claims for pre-trial detention costs after the cases were disposed.**

We agree with the recommendation. We will coordinate with the County to remedy the \$191,135 in questioned costs related to the 308 cases that were submitted for detention days in excess of the actual number of pre-trial detention days, including claims for pre-trial detention costs after the cases were disposed.

3. **We recommend that OJP remedy the \$74,665 in questioned costs received by Harris County for 32 cases that were not Federally initiated.**

We agree with the recommendation. We will coordinate with the County to remedy the \$74,665 in questioned costs related to the 32 cases that were not Federally initiated.

4. **We recommend that OJP remedy the \$60,071 in questioned costs received by Harris County for 120 cases that were submitted under both the prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention.**

We agree with the recommendation. We will coordinate with the County to remedy the \$60,071 in questioned costs related to the 120 cases that were submitted under both the prosecution and pre-trial detention categories, that did not meet the requirements for pre-trial detention.

5. **We recommend that OJP remedy the \$31,364 in questioned costs received by Harris County for 14 cases that were that were submitted under the wrong disposition category, based on number of days from arrest to disposition.**

We agree with the recommendation. We will coordinate with the County to remedy the \$31,364 in questioned costs related to the 14 cases that were submitted under the wrong disposition category, based on the number of days from arrest to disposition.

6. **We recommend that OJP remedy the \$4,644 in questioned costs received by Harris County for four cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.**

We agree with the recommendation. We will coordinate with the County to remedy the \$4,644 in questioned costs related to the four cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.

If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936.

cc: Jeffery A. Haley  
Deputy Director, Audit and Review Division  
Office of Audit, Assessment, and Management

Denise O'Donnell  
Director  
Bureau of Justice Assistance

Tracey Trautman  
Acting Deputy Director for Programs  
Bureau of Justice Assistance

Amanda LoCicero  
Budget Analyst  
Bureau of Justice Assistance

Joseph Husted  
Policy Advisor  
Bureau of Justice Assistance

Maria Anderson  
State Policy Advisor  
Bureau of Justice Assistance

cc: Louise Duhamel, Ph.D.  
Acting Director, Audit Liaison Group  
Internal Review and Evaluation Office  
Justice Management Division

OJP Executive Secretariat  
Control Number 20120423

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

The OIG provided a draft of this audit report to OJP and Harris County. In its response, which is included in Appendix VI of this report, OJP states that “With regard to the subject audit, the majority of costs questioned under Harris County’s (County) SWBPI awards were not part of the sample reviewed by BJA. Additionally, some of the ineligible SWBPI cases, identified by the OIG during this audit were for cases submitted by the County prior to changes that BJA implemented for the SWBPI program, beginning in October 2008.” We recognize the changes that OJP made to the SWBPI program in October 2008 based on recommendations provided in a prior OIG report.<sup>11</sup> However, questioned costs related to the ineligible cases submitted prior to 2008 must still be remedied. OJP’s response is incorporated in Appendix VI of this final report. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

**Recommendation Number**

- 1. Resolved.** OJP concurred with our recommendation to remedy the \$186,933 in questioned costs received by Harris County for 96 cases that were submitted in the wrong period. OJP stated in its response that it will coordinate with the County to remedy the \$186,933 in questioned costs related to the 96 cases that were submitted in the wrong period.

In its response, which is included as Appendix IV of this report, Harris County provided its views of our findings. In addition, Harris County proposed reviewing its processes and working closely with OJP to resolve the recommendations. In addition, Harris County provided in its response supporting documentation that was sufficient to remedy 64 cases totaling \$111,919 of the questioned costs. Therefore, the remaining questioned costs for remedy in association with this recommendation are \$75,014 (\$186,933 - \$111,919).

---

<sup>11</sup> U.S. Department of Justice Office of the Inspector General, *Southwest Border Prosecution Initiative Reimbursement Program*, Audit Report 08-22 (March 2008).

This recommendation can be closed when we receive documentation that OJP remedied the \$75,014 in questioned costs received by Harris County for 32 cases that were submitted in the wrong period.

- 2. Resolved.** OJP concurred with our recommendation to remedy the \$191,135 in questioned costs received by Harris County for 308 cases that were submitted for detention days in excess of the actual number of pre-trial detention days, including claims for pre-trial detention costs after the cases were disposed. OJP stated in its response that it will coordinate with the County to remedy the \$191,135 in questioned costs related to the 308 cases that were submitted for detention days in excess of the actual number of pre-trial detention days, including claims for pre-trial detention costs after the cases were disposed.

This recommendation can be closed when we receive documentation that OJP remedied the \$191,135 in questioned costs received by Harris County for 308 cases that were submitted for detention days in excess of the actual number of pre-trial detention days, including claims for pre-trial detention costs after the cases were disposed.

- 3. Resolved.** OJP concurred with our recommendation to remedy the \$74,665 in questioned costs received by Harris County for 32 cases that were not federally initiated. OJP stated in its response that it will coordinate with the County to remedy the \$74,665 in questioned costs related to the 32 cases that were not Federally initiated.

This recommendation can be closed when we receive documentation that OJP remedied the \$74,665 in questioned costs received by Harris County for 32 cases that were not federally initiated.

- 4. Resolved.** OJP concurred with our recommendation to remedy the \$60,071 in questioned costs received by Harris County for 120 cases that were submitted under both the prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention. OJP stated in its response that it will coordinate with the County to remedy the \$60,071 in questioned costs related to the 120 cases that were submitted under both the prosecution and pre-trial detention categories, that did not meet the requirements for pre-trial detention.

This recommendation can be closed when we receive documentation that OJP remedied the \$60,071 in questioned costs received by Harris County for 120 cases that were submitted under both the prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention.

**5. Resolved.** OJP concurred with our recommendation to remedy the \$31,364 in questioned costs received by Harris County for 14 cases that were that were submitted under the wrong disposition category, based on numbers of days from arrest to disposition. OJP stated in its response that it will coordinate with the County to remedy the \$31,364 in questioned costs related to the 14 cases that were submitted under the wrong disposition category, based on the number of days from arrest to disposition.

Harris County also provided in its response supporting documentation that was sufficient to remedy three cases totaling \$5,892 of questioned costs. Therefore, the remaining questioned costs for remedy in association with this recommendation are \$25,472 (\$31,364 - \$5,892).

This recommendation can be closed when we receive documentation that OJP remedied the \$25,472 in questioned costs received by Harris County for 11 cases that were that were submitted under the wrong disposition category, based on numbers of days from arrest to disposition.

**6. Resolved.** OJP concurred with our recommendation to remedy the \$4,644 in questioned costs received by Harris County for four cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement. OJP stated in its response that it will coordinate with the County to remedy the \$4,644 in questioned costs related to the four cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.

This recommendation can be closed when we receive documentation that OJP remedied the \$4,644 in questioned costs received by Harris County for four cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.