



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



**Audit of the Office of Justice Programs
DNA Backlog Reduction Grants
Awarded to the Union County
Prosecutor's Office, Union County,
New Jersey**

AUDIT OF THE OFFICE OF JUSTICE PROGRAMS DNA BACKLOG REDUCTION GRANTS AWARDED TO THE UNION COUNTY PROSECUTOR'S OFFICE, UNION COUNTY, NEW JERSEY

EXECUTIVE SUMMARY

The U.S. Department of Justice Office (DOJ) Office of the Inspector General completed an audit of two grants awarded by the Office of Justice Programs (OJP), National Institute of Justice's (NIJ) DNA Backlog Reduction Program to the Union County Prosecutor's Office (UCPO) in Union County, New Jersey. UCPO was awarded a total of \$1,425,660 under Grant Numbers 2012-DN-BX-0044 and 2013-DN-BX-0100 to reduce DNA testing turnaround time and reduce the backlog of DNA samples awaiting processing. As of January 25, 2016, UCPO had drawn down \$1,168,918 of the total grant funds awarded.

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: grant expenditures, drawdowns, reporting, financial management, budget management and control, and program performance.

As a result of our audit testing, we concluded that UCPO generally managed most of the grant funds we reviewed appropriately, but needed to make specific improvements to its controls and ensure adherence to established policies and procedures to fully comply with grant management requirements. More specifically, we determined that UCPO did not fully comply with essential grant administration requirements in areas we tested, including grant expenditures, drawdowns, and reporting. Based on the results of our testing, we identified \$48,087 in questioned costs related to grant expenditures. In addition, we were not able to use UCPO's performance data to assess its progress towards the grant objectives because UCPO's performance measures were not designed to assess progress towards meeting these goals. As a result, we could not determine from the data available whether UCPO reduced its DNA testing turnaround time or how it performed in reducing its backlog of samples awaiting processing. Further, during the grant periods, NIJ changed the performance data requirements for its DNA Backlog Reduction Program.

Our report contains eight recommendations to OJP, which are detailed later in this report. Our audit objectives, scope, and methodology are discussed in Appendix 1 and our Schedule of Dollar-Related Findings appears in Appendix 2. We discussed the results of our audit with UCPO officials and have included their comments in the report, as applicable. In addition, we requested a response to our draft audit report from UCPO and OJP, and their responses are appended as appendices 3 and 4, respectively.

**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS DNA BACKLOG
REDUCTION GRANTS AWARDED TO THE UNION COUNTY
PROSECUTOR’S OFFICE, UNION COUNTY, NEW JERSEY**

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The U.S. Department of Justice Office (DOJ) Office of the Inspector General (OIG) completed an audit of two grants awarded by the Office of Justice Programs (OJP), National Institute of Justice's (NIJ) DNA Backlog Reduction Program to the Union County Prosecutor's Office (UCPO) in Union County, New Jersey. UCPO was awarded two grants totaling \$1,425,660 as shown in Table 1.

Table 1
Grants Awarded to UCPO

Award Number	Award Date	Project Start Date	Project End Date	Award Amount
2012-DN-BX-0044	8/3/2012	10/1/2012	3/31/2015	\$ 1,332,960
2013-DN-BX-0100	9/10/2013	10/1/2013	9/30/2015	92,700
Total:				\$ 1,425,660

Source: OJP Award Documents

Funding through the DNA Backlog Reduction Program supports states and units of local government to reduce DNA testing turnaround time and reduce the backlog of DNA samples awaiting processing. According to NIJ, these improvements are critical to preventing future DNA backlogs and to helping the criminal justice system use the full potential of DNA technology.

Union County Prosecutor's Office

The mission of the UCPO is to investigate and prosecute major crimes occurring within Union County, New Jersey, to proactively coordinate community outreach initiatives that improve quality of life for the County's citizens, and to work cooperatively with each of the County's various law enforcement agencies to protect the public's fundamental rights to safety, security, and liberty. UCPO's staff includes over 60 Assistant Prosecutors and more than 70 Detectives.

OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: grant expenditures,

drawdowns, reporting, financial management, budget management and control, and program performance.

We tested compliance with what we consider to be the most important conditions of the grants. The OJP Financial Guide, the Union County Purchasing Manual, the Union County Asset Management Policies and Procedures, and the award documents contain the primary criteria we applied during the audit.

The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology. The Schedule of Dollar-Related Findings appears in Appendix 2.

Program Performance and Accomplishments

At the time NIJ awarded these grants to UCPO in 2012 and 2013, the goal of DNA Backlog Reduction Grant Program funding was to support the states and units of local government to reduce DNA testing turnaround time and reduce the backlog of DNA samples awaiting processing. We were not able to determine whether UCPO met these goals because the performance data UCPO maintained was not designed to measure progress against these goals.

Regarding the goal to reduce turnaround time, UCPO explained to us that UCPO's performance measures used in its progress reports tracked total turnaround time (TAT) that it takes to process a DNA sample. This total time tracked by UCPO did not account for time attributable to DNA testing separately from time associated with other factors, such as the need to reprioritize cases. UCPO retrieved the data from its evidence tracking system reports, and these reports did not disaggregate the time that was specific to the DNA testing. As a result, the TAT that UCPO reported in its progress reports overstated the DNA testing turnaround time. Therefore, we could not determine from the data available whether UCPO reduced its DNA testing turnaround time.

Regarding the goal to reduce the backlog, UCPO stated that the backlog data that UCPO tracked could not show the effect that the grant had on reducing the backlog because there were several factors that affected the backlog.¹ For example, changes to DNA testing accreditation requirements affected the efficiency with which UCPO could employ its DNA testing resources. Therefore, the backlog figures did not differentiate the impact that the grant had separately from other factors. As a result, UCPO stated that it could not use the data to show how the grant affected the backlog of samples awaiting processing separate from other factors.

UCPO used both the TAT and backlog data to provide performance data in its progress reports as required by NIJ. However, we did not use this data to assess UCPO's progress towards the grant objectives because of the reasons

¹ The National Institute of Justice (NIJ) defines a backlogged case as one that remains untested for 30 days after it has been submitted to a laboratory.

discussed above, and because NIJ changed its methods of performance measurement during the grant periods.

Grant Expenditures

Between November 2012 and December 2015, UCPO charged a total of \$1,168,918 in expenditures for both grants. These expenditures included equipment, supplies, contracts, personnel (salary and overtime), fringe benefits, professional consultants, and a training workshop requiring travel. The following table summarizes this information.

Table 2
Expenditure Summary for UCPO Grants from
November 2012 through December 2015

Expenditure Type	2012-DN-BX-0044	2013-DN-BX-0100	Total
Equipment, Supplies, and Contracts	\$ 869,444	\$ 23,350	\$ 892,794
Personnel and Fringe Benefits	83,513	43,777	127,290
Professional Consultants	124,179	19,280	143,459
Training Workshop with Travel	5,376	0	5,376
Total	\$1,082,511	\$ 86,407	\$1,168,918

Note: Totals may not add due to rounding.

Source: OIG Analysis

Equipment, Supplies, and Contracts

Union County has written procurement policies applicable to the purchase of equipment, supplies, and contracts that UCPO is required to follow. We tested compliance with these requirements and OJP's procurement guidelines by reviewing a judgmental sample of transactions representing \$666,918. This is approximately 75 percent of the value of all equipment, supplies, and contracts that UCPO procured with grant funds. We found that UCPO complied with the County's policies and OJP's procurement guidelines. However, we also identified problems related to safeguarding certain equipment as discussed below.

We found that UCPO spent \$37,700 in grant funds on Combined DNA Index System (CODIS) Hits Outcome Project (CHOP) software that officials told us it never used and has no plans to use in the future. UCPO officials told us that the software is most effective when an agency uses it in collaboration with other law enforcement agencies, but that UCPO did not obtain collaborative agreements with any other law enforcement agency to use this software before it spent grant funds to purchase the software, and the software was never utilized by UCPO. As a result, the purchase of CHOP software was an unnecessary expenditure that is not allowable under a federal award. Therefore, we recommend OJP remedy \$37,700 in unnecessary expenditures.

We also found that UCPO used grant funds to purchase 35 pieces of equipment with a total value of approximately \$548,000 and, according to grant requirements the equipment was to be inventoried appropriately. During our audit, we found that Union County's Bureau of Asset Management appropriately tracked 8 of the 35 pieces in its county-wide property management system as required by County policy for all non-expendable items over \$5,000. The total value of the 8 pieces was approximately \$370,000, all of which were inspected. Under the policy, UCPO was not required to include in the property management system the remaining 27 pieces with a value of approximately \$178,000 because they were each below \$5,000.

We determined that UCPO did not have an adequate process to track the location and disposition of the 27 pieces of equipment it was responsible for, which presents a risk of loss, damage, or theft. Therefore we requested officials attempt to locate the 27 pieces. They were able to locate 25 out of the 27 pieces. The 2 pieces they did not locate were a laptop that was missing, and a printer with a total value of \$3,085. Although the officials told us they recalled disposing of the printer because it was no longer working, they had no disposition record for it as required by OJP guidelines.

We recommend OJP ensure that UCPO improves its process of tracking the location and disposition of equipment. We also recommend that OJP remedy \$3,085 in expenditures for equipment that UCPO did not locate.

Personnel and Fringe Benefit Expenditures

Salary

During our audit, we reviewed the salaries charged to the grants to determine if they were allowable and appropriately supported. According to its accounting records, UCPO had 36 transactions for \$83,715 in salary expenditures charged to the two grants during the period we audited. We tested a sample of nine transactions, totaling \$24,395, and found that eight of the nine transactions for salary expenditures were allowable and supported. For the one transaction in the amount of \$5,077, UCPO could not provide us with an appropriate timesheet to support the hours for the salary charged to the grants. As a result, we recommend OJP remedy \$5,077 in unsupported salary expenditures.

Overtime

According to UCPO's approved grant budgets, employees paid with grant funding work a 35-hour week and any worked time exceeding 35 hours is considered overtime. Additionally, the first 5 hours of overtime are to be compensated at an employee's regular hourly salary rate. When the total work hours exceed 40, the employee is to be compensated at 1.5 times the hourly salary rate. We reviewed all 46 overtime payments UCPO charged to the grants, for a total of \$13,972. We found that in 21 of the 46 overtime payments, UCPO misapplied the 1.5 times the hourly salary rate to overtime hours because the

employees did not exceed 40 work hours for the period. As a result of applying the incorrect rate, UCPO overcharged \$2,022 to the grants.

Overtime was approved in the grant budget related to certain positions including forensic scientists, forensic chemists, DNA casework analysts, and a grant manager. However, UCPO charged \$203 for overtime paid to the Laboratory Director, a position not approved for overtime in the budget. We recommend OJP remedy \$2,225 in unsupported or unallowable expenditures, including the misapplied \$2,022 and the unapproved \$203.

Fringe Benefits

OJP authorized UCPO to use grant funding for fringe benefits up to approximately 37 percent of salary and 7 percent of overtime charged to the grant. We performed an analysis of the \$29,603 in fringe benefits UCPO charged to the two grants and did not identify any questioned costs.

Professional Consultants

According to the OJP guidelines, grantees should select and set compensation rates for grant-funded consultants by following a fair and transparent process, and UCPO had an inadequate process to ensure compliance with this guideline. We determined that two UCPO officials selected these professional consultants and set their compensation rates through informal discussions and did not document their basis of the hiring and the level of compensation. A possible result from this lack of transparency is a risk of fraud, waste, and abuse. We recommend OJP ensure that UCPO implements policies and procedures to retain documentation of the basis for selection and setting compensation rates for professional consultants.

In total, UCPO spent \$143,459 on two consultants over a period of 24 months. We tested a judgmental sample of grant transactions in the amount of \$23,387, representing approximately 16 percent of the funding it paid to the professional consultants. All of the expenditures we tested were properly authorized and supported with time records. We also determined that UCPO's selection of consultants and their compensation rates were reasonable despite UCPO not retaining documentation of the process.

Drawdowns

The term drawdown is used to describe the process when a grant recipient requests funding under an approved grant award agreement. OJP allows grant recipients two options for taking drawdowns. The recipient can either request a drawdown to reimburse past grant expenditures or take drawdowns in advance, but it must spend advance drawdowns within 10 calendar days after receiving the funding or return the unspent funds to DOJ. During the period reviewed, UCPO drew down \$1,082,511 from the fiscal year (FY) 2012 grant and \$86,407 from the FY 2013 grant. It took seven drawdowns throughout the course of the two grants that included five reimbursements and two advances. We found that UCPO did not

spend the advance drawdowns within 10 calendar days or return the funds to DOJ as required. UCPO officials told us that they were not aware of the requirement. We recommend OJP ensure that UCPO implements procedures to ensure that it spends drawdowns taken in advance within 10 calendar days or return the unspent funds to DOJ.

Reporting

Federal Financial Reports

In order for OJP to know the status of funds for a project, it requires grantees to submit quarterly Federal Financial Reports (FFR) that specify the grant expenditures made during the quarterly period and the cumulative expenditures to date for a grant. Grantees are required to submit these reports no later than 30 days after the last day of each quarter. If the report is delinquent, a grantee will not be able to draw down funds until the FFR is submitted.

We found that UCPO submitted FFRs that were inaccurate and late. Specifically, UCPO submitted a total of 18 FFR reports throughout the course of the 2 grants of which 6 were inaccurate and 5 were late. In the final FFR it submitted for each grant, UCPO adjusted the quarterly amounts reported to ensure that the cumulative expenditures reported for the grants were accurate. We recommend OJP ensure that UCPO implements procedures to submit accurate and timely FFR reports.

Progress Reports

OJP requires grant recipients to submit progress reports semiannually to provide information relevant to the performance and activities of the program. The reports are due 30 days after the end of the reporting periods ending on June 30th and December 31st.

UCPO submitted 11 progress reports that were generally timely with the exception of 1 report that was a day late. In the submitted reports, UCPO provided performance data as required. UCPO also reported its grant activities, primarily regarding expenditures made towards resources approved in the budget to support the grant funded programmatic goals. We tested a sample of these grant activities by reviewing UCPO's accounting and budget records and determined that the information in the progress reports was consistent with the records.

Grant Financial Management

According to the OJP Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records, and to accurately account for funds awarded to them. To assess UCPO's financial management of the grants covered by this audit, we conducted interviews with Union County officials, examined policies and procedures, and inspected grant documents to determine whether UCPO adequately safeguarded the grant funds we

audited. We also reviewed UCPO's Single Audit Reports for FYs 2013 and 2014 to identify internal control weaknesses and significant non-compliance issues related to federal awards.² Finally, we performed testing in the areas that were relevant for the management of this grant as discussed throughout this report.

We found that UCPO uses the County's accounting system and we determined that the County tracks each grant separately within its system. However, we found that during the grant periods, the County did not have a process to track all overtime expenditures by individual employee and pay period. Union County has since modified its process of recording overtime, allowing for overtime to be tracked by individual employee and pay period to resolve this issue.

Budget Management and Control

According to the OJP Financial Guide, the recipient's accounting system should provide the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, the grant recipient must initiate a Grant Adjustment Notice (GAN) for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount for awards that are \$100,000 or greater.

We compared the grant expenditures to the approved budget of the grant awarded in FY 2012 and determined that UCPO did not transfer funds among budget categories in excess of 10 percent. The 10-percent requirement is not applicable to the FY 2013 grant because the award is less than \$100,000.

During our audit, we found that UCPO had an inadequate process of monitoring grant expenditures according to segregated budget categories. Specifically, UCPO recorded all non-payroll expenditures under one sub-account in the accounting system and did not adequately retain additional documentation to distinguish which of the budget categories approved by OJP under which the expenditures are classified. As a result, UCPO could not use its system to differentiate between funds it spent on equipment, supplies, and contracts. UCPO has since modified its budget monitoring process and currently records grant expenditures into sub-accounts segregated by the cost categories approved by OJP.

Conclusion

As a result of our audit testing, we concluded that UCPO generally managed most of the grant funds we reviewed appropriately, but needed to make specific improvements to its controls and ensure adherence to established policies and procedures to fully comply with grant management requirements. More specifically, we determined that UCPO did not fully comply with essential grant administration requirements in areas we tested, including grant expenditures, drawdowns, and

² Single audits are required to be performed for organizations that expend \$750,000 or more in federal awards in accordance with the *Single Audit Act of 1984*, as amended, and Office of Management and Budget, Circular No. A-133.

reporting. Based on the results of our testing, we identified \$48,087 in questioned costs related to grant expenditures. In addition, we were not always able to use UCPO's performance data to assess its progress towards the grant objectives because UCPO's performance measures were not designed to assess progress towards meeting these goals. As a result, we could not determine from the data available whether UCPO reduced its DNA testing turnaround time or how it performed in reducing its backlog of samples awaiting processing. Further, during the grant periods, NIJ changed the performance data requirements for its DNA Backlog Reduction Program. We provide eight recommendations to OJP to address these deficiencies.

Recommendations

We recommend that OJP:

1. Remedy \$37,700 in unnecessary expenditures.
2. Ensure that UCPO improves its process of tracking the location and disposition of equipment.
3. Remedy \$3,085 in expenditures for equipment that UCPO did not locate.
4. Remedy \$5,077 in unsupported salary expenditures.
5. Remedy \$2,225 in overtime expenditures.
6. Ensure that UCPO implements policies and procedures to retain documentation of the basis for selection and setting compensation rates for professional consultants.
7. Ensure that UCPO implements procedures to ensure that it spends drawdowns taken in advance, within 10 calendar days or return the unspent funds to DOJ.
8. Ensure that UCPO implements procedures to submit accurate and timely FFR reports.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: grant expenditures, drawdowns, reporting, financial management, budget management and control, and program performance.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

This was an audit of OJP grants 2012-DN-BX-0044 for \$1,332,960 and 2013-DN-BX-0100 for \$ 92,700 awarded to the Union County Prosecutor’s Office (UCPO) under the DNA Backlog Reduction Program. As of January 25, 2016, UCPO had drawn down \$1,168,918 of the total grant funds awarded. Our audit concentrated on, but was not limited to the period of August 3, 2012, the award date for Grant Number #2012-DN-BX-0044, through November 30, 2016, the last day of our fieldwork. OJP closed out both grants and de-obligated the remaining unspent award funds before the start of our audit.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of UCPO’s activities related to the audited grants. We performed sample-based audit testing for grant expenditures including personnel and non-personnel charges, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The OJP Financial Guide, the Union County Purchasing Manual, the Union County Asset Management Policies and Procedures, and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from OJP’s Grants Management System (GMS), as well as UCPO’s accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems was verified with documentation from other sources.

SCHEDULE OF DOLLAR-RELATED FINDINGS

QUESTIONED COSTS ³	AMOUNT	PAGE
<u>Unnecessary Expenditures</u>		
Software Expenditure	37,700	4
Total Unnecessary Costs	37,700	
<u>Unsupported Costs</u>		
Equipment Expenditures	3,085	4
Salary Expenditures	5,077	4
Overtime Expenditures	2,022	5
Total Unallowable Costs	10,184	
<u>Unallowable Costs</u>		
Overtime Expenditures	203	5
Total Unallowable Costs	203	
NET QUESTIONED COSTS	\$48,087	

³ **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; 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.

UNION COUNTY PROSECUTOR'S OFFICE RESPONSE TO THE
DRAFT AUDIT REPORT⁴



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April 3, 2017

Via Regular Mail & Electronic Mail

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Regional Audit Manager
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U.S. Department of Justice
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Dear Mr. Puerzer,

Please accept this letter as the Union County Prosecutor's Office's ("UCPO") response to your letter of February 27, 2017 and the Office of the Inspector General's Draft Audit Report for two grants awarded by the Office of Justice Programs (OJP), National Institute of Justice's (NIJ) DNA Backlog Reduction Program to the Union County Prosecutor's Office (UCPO).

UCPO was awarded a total of \$1,425,660 under Grant Numbers 2012-DN-BX-0044 and 2013-DN-BX-0100 on August 3, 2012 and September 10, 2013, respectively. The draft audit report recognizes that the UCPO generally managed both of these grants appropriately; but, it also sets forth a total of eight recommendations that include \$48,087 in questioned costs. We respond to each of these recommendations individually below. We are committed to working with OJP to address and bring these recommendations to a close as quickly as possible.

It is significant to note that the previous Director of the Union County Laboratory, the individual who coordinated and oversaw the application for and execution of the grants, resigned in December 2015 to take a position out of state before the audit began in April 2016. Consequently, he was not available to directly address questions that arose during the audit. Furthermore, I was appointed Acting County Prosecutor in June 2013 after the grant application was submitted and as a result, am unable to personally provide any insight into certain aspects of the decision making process relating to the grant including the decision to purchase the CHOP

⁴ Attachments to UCPO's response were not included in this final report.

software program, the issue that involves the most significant amount of questioned costs (\$37,700) (recommendation 1) in this audit.

Recommendation 1: Remedy \$37,700 in unnecessary expenditures

UCPO disagrees with this recommendation. UCPO should not be required to remedy \$37,700 for the purchase of the CHOP software as the funds were appropriately utilized for software that was recommended and supported by NIJ and attempts were made by the UCPO to utilize the software. After the purchase and testing of the software, the UCPO determined that it was not appropriate for use in this county and that the costs outweighed the benefits to utilizing the software. And, we have also learned recently that another jurisdiction (Kansas City) came to a similar conclusion after piloting the software.

First, the purchase of the software was recommended and encouraged by NIJ in its DNA Grantee Newsletter (Attachment A) and in several communications between our former lab director and a grant manager from NIJ. Moreover, the former lab director's selection of the software purchased was based on the specific recommendation of NIJ. The Newsletter 24, dated August 2012, states:

We wanted to remind everyone of the utility of CHOP software. This software provides accountability and tracking of CODIS hits across the entire Criminal Justice Community. There are two versions of this software available.

The folks at California Department of Justice have kindly agreed to provide the basic software package they developed at no charge to state DNA labs. Installation, customization, and maintenance of this software will be items that you can charge to your grant award.

Please review the attached *Agreement for Transfer of the CODIS Hit Outcome Project (CHOP) Database Application* for states that are certified NDIS-participating agencies.

Local DNA laboratories which have an interest in CHOP software and whose state lab is not going to pursue the California version of CHOP should contact the DNA Program Office. We can provide the name of a vendor which has deployed a different version of CHOP software to Kansas City and the Louisiana State Police (Attachment A, pp. 3-4)

The UCPO selected the version of the software referenced in the Newsletter because of the recommendation in the Newsletter and after consultation with the NIJ grant manager. At the time, NIJ and others believed the software would be beneficial and specifically recommended the vendor. The former laboratory director's decision to request the software in his grant application was significantly influenced by those recommendations.

After the UCPO procured the software, it was installed by late 2013. Then, the vendor completed the software installation and data upload on site in April 2014, and data verification and system performance was completed during 2014 and into 2015.

However, in late 2015, our prior laboratory director's progress was hampered when he realized that certain adjustments needed to be made to the program before it could be deployed. The system was designed to fit the workflow common in a state laboratory system, which is different from the requirements for a local laboratory.

In fact the Kansas City Police Crime Laboratory, which had been provided the software as a pilot site without charge, has confirmed it abandoned the use of the software as it was not practical for use in a local setting. Our prior lab director's experience appears to be similar to Kansas City's experience in that it was not practical to make the changes necessary to improve its usefulness.¹

Our prior laboratory director then left this office in December 2015 and our current laboratory director was hired in 2016, immediately before this audit. In August 2016, UCPO paid the third year of the maintenance contract for the software with \$16,000 with County funds, not grant funds.

The CHOP software was recently re-evaluated to determine if it could assist the laboratory in fulfilling its continued objectives of decreasing the backlog of DNA cases for analysis and decreasing the turnaround time of the cases. The input from the previous laboratory director was considered, as was the feedback from the Kansas City Police Crime Laboratory regarding their experiences with the software as a local laboratory with a similar structure to that of the UCPO.

When evaluating the CHOP system as part of the casework flow, the current laboratory director determined that while some additional information could be captured, utilization of the CHOP system would add time to the current CODIS and casework workflows, as analysts would now need to enter and update all case information within the system in addition to the current laboratory protocols, as the CHOP system does not interface directly with the laboratory LIMS system. Even if the required modifications were made to the CHOP system to enable it to function more effectively at a local level, the current laboratory director still felt that it would add time to the overall workflow, which is contrary to the goals of the DNA Capacity Enhancement and Backlog Reduction grant. Based on the modifications that would still be required, the added time to the workflow, and the continued significant maintenance cost, UCPO

¹ Unfortunately, this information was unavailable to the auditors during the audit as our former lab director only provided this information after the issuance of the Draft Audit Report. As articulated earlier in this letter, the current administration of the UCPO was not involved in the decision-making related to the CHOP software and as a result, did not have first-hand knowledge to provide to the auditors.

determined that the costs outweighed the benefits and that it should not continue with the program.

Because the CHOP software was purchased on the recommendation of the NIJ and the UCPO took steps to attempt to utilize the software for its intended purpose, we believe that categorizing the expenditures as unnecessary or not allowable is unwarranted in this circumstance.

Recommendation 2: Ensure UCPO improves its process of tracking the location and disposition of equipment

UCPO agrees with this recommendation. In October 2013, Union County implemented a new Asset Management Policy which requires all property having a value in excess of \$5000 be barcoded and tracked from acquisition to disposal. That policy has now been implemented in regards to all grant funded equipment regardless of value. Despite not having that policy in place during the grant period, only one item with a property value under \$5000 could not be located. All of the property over \$5000 was located.

Recommendation 3: Remedy \$3,085 in expenditures for equipment that UCPO did not locate

UCPO disagrees with this recommendation. After receipt of the Draft Audit Report, we determined that \$1198.01 was the total cost for three printers, not one. We further determined that one of the three printers was still in use at the laboratory. The other two were replaced on May 26, 2014, and October 11, 2016 (See attached memorandum, Attachment B) when they became non-functional. The replacement printers were purchased with UCPO funding, not grant funding. Second, we have determined that the laptop, which was purchased for \$1,888.99, appears to have been misplaced during the transition from our previous laboratory director to the current laboratory director. Based on communications with the previous laboratory director, this laptop was used for the implementation of the CHOP software, an appropriate purpose under the grant. As a result, we believe that the UCPO should not be required to remedy the \$3,085 in expenditures for equipment that UCPO used for allowable, necessary and reasonable purposes under the scope of the grant. Furthermore, we have found one of the printers related to this recommendation and have provided additional documentation (See Purchase Orders, Attachment C) to further document the use and replacement of some of this equipment. As articulated in our response to Recommendation 2, we do recognize that UCPO should improve documentation regarding the tracking of equipment and have implemented policies to address this issue.

Recommendation 4: Remedy \$5,077 in unsupported salary expenditures

UCPO disagrees that it should remedy \$5,077 in salary expenditure as it is not disputed that the employee actually performed her work assignments during that pay period. The \$5,077 payment

on 7/31/14 was for the pay for the first four weeks of work by a newly hired employee. Although she failed to prepare a time sheet for that period, she and her supervisors confirmed that she did work the hours charged to the grant. That employee's failure to provide a time sheet appears to be an inadvertent oversight by that employee and her supervisors during a period of time when that employee was new to the policies and procedures of this Office.

UCPO has implemented a more robust record keeping system for salaried employees on the DNA Backlog Reduction grant that includes a system in which employee timesheets are filed in the office of the grants manager and retained and forwarded to the Union County Department of Finance. This procedure includes a requirement that no payment is processed by the grants manager or Finance without the timesheet.

Recommendation 5: Remedy \$2,225 in unsupported or unallowable overtime expenditures

UCPO agrees with this recommendation. UCPO acknowledges that an unintentional error was made in applying the correct formula for overtime reimbursement. A newly hired UCPO grants manager was unaware that the first five hours of overtime were not eligible for reimbursement by the grant at the rate of one and one half an employee's hourly rate, unlike the County's contractual obligation to pay the employee that rate for all overtime. Because this error was an unintentional mistake made by a new employee rather than an intentional effort to circumvent rules, we respectfully request that any ordered remedy be a measure not associated with the recovery of costs but rather a correction of policy and procedure.

Recommendation 6: Ensure that UCPO implement policies and procedures to retain documentation of the basis for selection and setting compensation rates for professional consultants

UCPO agrees with this recommendation. Although there was no dispute that the manner of selecting consultants and the setting of compensation were reasonable, UCPO did not retain written documentation clarifying that process. UCPO has established a procedure that will ensure that that documentation is created and retained in the future.

Recommendation 7: Ensure UCPO implements procedures to ensure that it spends drawdowns taken in advance within 10 days or return the unspent funds to DOJ

UCPO agrees with this recommendation. Clarification regarding the federal drawdown process was provided during the OIG visit to UCPO in August 2016. UCPO understands that drawdown amounts must be paid within 10 calendar days after requests are submitted in the Department of Justice Grants Payment Request System. UCPO has established procedures to ensure that the UCPO complies with this requirement in the future.

Recommendation 8: Ensure that UCPO implements procedures to submit accurate and timely FFR reports

UCPO agrees with this recommendation. On March 22, 2017, OIG confirmed that five reports were late out of a total of 18 reports as opposed to OIG's initial statement of seven late out of 14 reports. However, late reports were filed mainly in months with 31 days. Due to a misunderstanding, UCPO submitted reports on the 31st day of the month rather than the 30th day after a quarter ended. Additionally, UCPO understands that the 6 inaccurate reports were filed between the 2012 and 2013 DNA Backlog Reduction Grants. UCPO acknowledges that those reports included unliquidated expenditures that should not have been included. UCPO is no longer including unliquidated expenditures in the reports. UCPO will file accurate and timely reports in future DNA Backlog Reduction Grants.

General Response to Concerns Related to Grant Financial Management

Although not issued as a recommendation, the Draft Final Report raised several issues regarding grant financial management; budget management and control; and program performance and accomplishments. Set forth below are our response to those concerns:

Grant Financial Management

During the 2012 and 2013 DNA Backlog Reduction Grant periods, specific controls in Union County's Edmunds Financial System were not in use. In April 2015, the new Director of Reimbursement devised a method and procedure for dividing categories in the financial system. These methods were put into place and currently serve as the control system in the financial system. Expenses are now categorized and help accurately and efficiently calculate reports.

Budget Management and Control

UCPO acknowledges that its budget monitoring process during the 2012 and 2013 DNA Backlog Reduction Grant periods inadequately tracked grant spending within discrete budget categories. In April 2015, new financial system procedures allowed UCPO and the Union County Department of Finance to differentiate spending within each category, such as equipment versus supply items. The financial system clearly outlines the total amount of grant funding available in each category, as well as the total amount appropriated in real time.

Program Performance and Accomplishments

UCPO previously provided performance data for quarterly progress reports that drew data from two sources, the BEAST LIMS system and BioStats, a spreadsheet maintained by the Forensic Biology section. The BEAST LIMS system was not able to provide all of the performance data requested by the NIJ through its standard management reports, so the data was pulled from several different reports. The manner in which it was pulled was not always consistent. In order to provide more comprehensive and consistent performance data in the future, UCPO contracted

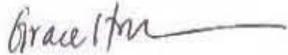
Thomas O. Puerzer
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with Porter Lee to create custom reports that would contain all of the performance data requested. In the future, performance tracking will be more standardized.

The laboratory has provided significant benefits to the county through its DNA services, including expedited results for ongoing investigations and the analysis of a wide range of evidentiary items for all manner of crimes, including violent crimes of the most serious nature. We look forward to being able to demonstrate the utility of funding in enabling the laboratory to provide this high level of service to law enforcement in Union County.

Should you have any questions, or require additional documentation, please do not hesitate to contact me.

Very truly yours,



GRACE H. PARK
Acting Prosecutor of Union County

Enclosures

c Linda J. Taylor, Lead Auditor
Lead Auditor, Audit Coordination Branch
Audit and Review Division

OFFICE OF JUSTICE PROGRAMS RESPONSE TO THE
DRAFT AUDIT REPORT



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

APR 10 2017

MEMORANDUM TO: Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
Office of the Inspector General

FROM: Ralph E. Martin
Director 

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs, DNA Backlog Reduction Grants, Awarded to the Union County Prosecutor's Office, Union County, New Jersey*

This memorandum is in reference to your correspondence, dated February 27, 2017, transmitting the above-referenced draft audit report for the Union County Prosecutor's Office (UCPO). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains eight recommendations and \$48,087 in questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations directed to OJP are restated in bold and are followed by our response.

1. We recommend that OJP remedy the \$37,700 in unnecessary expenditures.

OJP agrees with this recommendation. We will coordinate with UCPO to review the \$37,700 in costs questioned as unnecessary, due to the CODIS Hits Outcome Project (CHOP) software that UCPO purchased but has not used or does not expect to use, and to remedy, as appropriate, any such costs determined to be unnecessary.

2. We recommend that OJP ensure that UCPO improves its process of tracking the location and disposition of equipment.

OJP agrees with this recommendation. We will coordinate with UCPO to obtain a copy of written policies and procedures, developed and implemented, to strengthen controls over its process for tracking the location and disposition of equipment purchased with Federal grant funds.

- 3. We recommend that OJP remedy \$3,085 in expenditures for equipment that UCPO did not locate.**

OJP agrees with this recommendation. We will coordinate with UCPO to review the \$3,085 in costs questioned as unsupported due to equipment that UCPO could not locate during the audit, and to remedy, as appropriate, any such costs determined to be unsupported.

- 4. We recommend that OJP remedy \$5,077 in unsupported salary expenditures.**

OJP agrees with this recommendation. We will coordinate with UCPO to review the \$5,077 in costs questioned as unsupported due to salary expenditures that were charged to Grant Numbers 2012-DN-BX-0044 and 2013-DN-BX-0100, and to remedy, as appropriate, any such costs determined to be unsupported.

- 5. We recommend that OJP remedy \$2,225 in unsupported or unallowable overtime expenditures.**

OJP agrees with this recommendation. We will coordinate with UCPO to review the \$2,225 in costs questioned as unsupported or unallowable due to overtime expenditures that were charged to Grant Numbers 2012-DN-BX-0044 and 2013-DN-BX-0100, and to remedy, as appropriate, any such costs determined to be unsupported or unallowable.

- 6. We recommend that OJP ensures that UCPO implements policies and procedures to retain documentation of the basis for selection and setting compensation rates for professional consultants.**

OJP agrees with this recommendation. We will coordinate with UCPO to obtain a copy of written policies and procedures, developed and implemented, to ensure that UCPO retains adequate documentation of the basis for selection of professional consultants and their compensation rates under Federal grants.

- 7. We recommend that OJP ensures that UCPO implements procedures to ensure that it spends drawdowns taken in advance, within 10 calendar days or return the unspent funds to DOJ.**

OJP agrees with this recommendation. We will coordinate with UCPO to obtain a copy of written policies and procedures, developed and implemented, to ensure that drawdowns of Federal grant funds are based on actual expenditures incurred, or are the minimum amount needed for disbursements to be made immediately or within 10 days of draw down; and amounts adequate for reimbursement are submitted in a timely manner, and are supported by adequate documentation.

8. We recommend that OJP ensures that UCPO implements procedures to submit accurate and timely FFR reports.

OJP agrees with this recommendation. We will coordinate with UCPO to obtain a copy of written policies and procedures, developed and implemented, to ensure that future Federal Financial Reports are accurately prepared, appropriately reviewed and approved by management, and timely submitted; and the supporting documentation maintained for future auditing purposes.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936.

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OJP Executive Secretariat
Control Number IT20170307110457

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

The OIG provided a draft of this audit report to the Office of Justice Programs (OJP) and the Union County Prosecutor's Office (UCPO). OJP's response is incorporated in Appendix 4 and UCPO's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP concurred with our recommendations, and as a result, the status of the audit report is resolved. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations to OJP:

1. Remedy \$37,700 in unnecessary expenditures.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will review the expenditure and remedy as appropriate any cost determined to be unnecessary.

UCPO disagreed with our recommendation and included information in its response to the draft audit report that was not provided during the audit.⁵ UCPO stated in its response that it purchased the CHOP software on the recommendation of the National Institute of Justice (NIJ) in a DNA Grantee Newsletter and direct communication with an NIJ grant manager, and attempted to utilize the software for its intended purpose. As a result, UCPO believes that categorizing the expenditures as unnecessary or not allowable is unwarranted in this circumstance.

As evidence of NIJ's recommendation that UCPO use the CHOP software, UCPO provided an NIJ newsletter that was distributed to the entire DNA grant community, which included information about the software. Although UCPO's response also referenced communications between its former lab director and an NIJ grant manager, UCPO did not provide any documentation demonstrating that an NIJ grant manager communicated with and specifically recommended that UCPO purchase the software. While UCPO's response indicated reasons why it has not been able to deploy the software, it did not provide documentation for mitigating the risks associated with such software investments. As the software was never used and UCPO has no plans to use it in the future, we consider this an unnecessary expenditure.

This recommendation can be closed when we receive documentation demonstrating OJP has remedied \$37,700 in questioned costs for unnecessary software expenditures.

⁵ Attachments to UCPO's response were not included in this final report.

2. Ensure UCPO improves its process of tracking the location and disposition of equipment.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with UCPO to obtain a copy of written policies and procedures, developed and implemented, to strengthen controls over its process for tracking the location and disposition of equipment purchased with federal grant funds.

UCPO concurred with our recommendation and stated that in October 2013, Union County implemented a new Asset Management Policy that requires all property having a value in excess of \$5,000 be barcoded and tracked from acquisition to disposal. Additionally, UCPO stated that the policy has been implemented to include all grant-funded equipment regardless of value.

This recommendation can be closed when we receive documentation demonstrating that UCPO has implemented policies and procedures to strengthen controls over its process for tracking the location and disposition of equipment purchased with federal grant funds.

3. Remedy \$3,085 in expenditures for equipment that UCPO did not locate.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with UCPO to review the \$3,085 in costs questioned as unsupported, and to remedy as appropriate any such costs determined to be unsupported.

UCPO disagreed with our recommendation and included information in its response to the draft report that was not provided during the audit. In its response, UCPO stated that it believes such remedy should not be required because the \$3,085 used for equipment was allowable, necessary, and reasonable purposes under the scope of the grant.

At the time of our audit, UCPO could not locate the equipment purchased with the \$3,085 or provide the required disposition records for the equipment, which according to UCPO's response included items replaced after becoming non-functional. Also, the documentation and information included in UCPO's response failed to demonstrate that the equipment was appropriately utilized for grant-funded purposes.

This recommendation can be closed when we receive documentation demonstrating OJP has remedied \$3,085 in unsupported costs.

4. Remedy \$5,077 in unsupported salary expenditures.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with UCPO to review the \$5,077 in costs questioned as unsupported due to salary expenditures that were charged to Grant Numbers 2012-DN-BX-0044 and 2013-DB-BX-0100, and to remedy as appropriate, any such costs determined to be unsupported.

UCPO disagreed with our recommendation to remedy \$5,077 in unsupported salary expenditures. UCPO stated in its response that it is not disputed that the employee actually performed the work charged to the grant, however, UCPO's response did not provide additional documentation to support the \$5,077 in salary expenditures. UCPO stated that the employee failed to prepare a timesheet for the pay period in question and that this was an oversight by the employee and the supervisors at a time when that employee was new to the policies and procedures of the office. UCPO also stated that its revised procedures now include a requirement that no salary payment can be processed by the grant manager without a timesheet.

This recommendation can be closed when we receive documentation demonstrating OJP has remedied \$5,077 in unsupported salary expenditures.

5. Remedy \$2,225 in unsupported or unallowable overtime expenditures.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with UCPO to review the \$2,225 in costs questioned as unsupported or unallowable due to overtime expenditures that were charged to Grant Numbers 2012-DN-BX-0044 and 2013-DN-BX-0100, and to remedy as appropriate, any such costs determined to be unsupported or unallowable.

UCPO concurred with our recommendation. It stated in its response that an unintentional error was made in applying the correct formula for overtime reimbursement.

This recommendation can be closed when we receive documentation demonstrating OJP has remedied \$2,225 in unsupported or unallowable overtime expenditures.

6. Ensure that UCPO implements policies and procedures to retain documentation of the basis for the selection and setting compensation rates for professional consultants.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with UCPO to obtain a copy of written policies and procedures, developed and implemented to ensure that UCPO retains

adequate documentation of the basis for selection of professional consultants and their compensation rates under federal grants.

UCPO concurred with our recommendation. UCPO stated that it has established a procedure that will ensure that documentation noting the basis for the selection and compensation rates for consultants is created and retained in the future.

The recommendation can be closed when we receive documentation demonstrating that UCPO has implemented policies and procedures to ensure that it retains adequate documentation of the basis for selection of professional consultants and their compensation rates under federal grants.

7. Ensure that UCPO implements procedures to ensure that it spends drawdowns taken in advance, within 10 calendar days or return the unspent funds to DOJ.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with UCPO to obtain a copy of written policies and procedures, developed and implemented to ensure that drawdowns of federal grant funds are based on actual expenditures incurred, or are the minimum amount needed for disbursements to be made immediately or within 10 days of drawdown; and amounts adequate for reimbursement are submitted in a timely manner, and are supported by adequate documentation.

UCPO concurred with our recommendation. UCPO stated that it has established procedures to ensure that UCPO complies with this requirement in the future, however, no additional documentation was provided.

The recommendation can be closed when we receive documentation demonstrating that UCPO has implemented policies and procedures to ensure that drawdowns of federal grant funds are either based on actual expenditures incurred, or are the minimum amount needed for disbursements to be made immediately or within 10 days of drawdown with unspent funds being returned to DOJ.

8. Ensure that UCPO implements procedures to submit accurate and timely FFR reports.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with UCPO to obtain a copy of written policies and procedures, developed and implemented, to ensure that FFR reports are accurately prepared, appropriately reviewed and approved by management, and timely submitted; and the supporting documentation maintained for future auditing purposes.

UCPO concurred with our recommendation. UCPO stated that it will file accurate and timely reports in future DNA Backlog Reduction Grants.

The recommendation can be closed when we receive documentation demonstrating that UCPO has implemented policies and procedures to ensure that future FFR reports are accurately prepared, appropriately reviewed and approved by management, and timely submitted; and the supporting documentation is maintained for future auditing purposes.

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