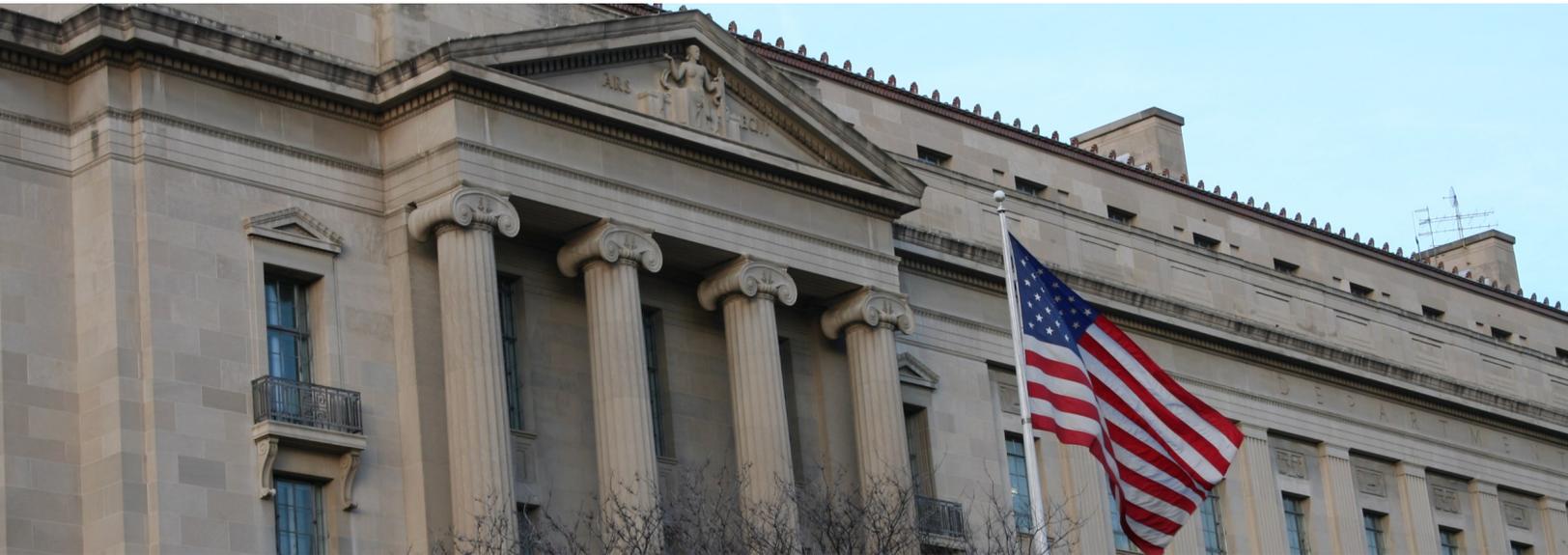




Office of the Inspector General
U.S. Department of Justice

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



**Audit of the Port Authority of New
York and New Jersey
Police Department's Equitable
Sharing Program Activities
Jersey City, New Jersey**



Executive Summary

Audit of the Port Authority of New York and New Jersey Police Department's Equitable Sharing Program Activities, Jersey City, New Jersey

Objectives

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) has completed an audit to assess whether the Port Authority of New York and New Jersey Police Department (PAPD) accounted for DOJ equitable sharing funds and used such assets for allowable purposes as defined by applicable guidelines.

Results in Brief

As a result of our audit, we concluded that the PAPD used the equitable sharing funds for allowable purposes as required by the DOJ Equitable Sharing Program. However, we identified several issues related to bookkeeping requirements and supporting documentation. Specifically, we found that the DOJ equitable sharing funds were commingled with other sources of asset forfeiture funds, which resulted in our inability to rely on financial management system records during our audit. Additionally, we determined that PAPD could not adequately support prices paid for equipment purchased using equitable sharing funds, and did not review invoices prior to payment.

Recommendations

Our report includes eight recommendations to assist the DOJ Criminal Division (Criminal Division), which oversees the equitable sharing program.

We requested a response to our draft audit report from the PAPD and the Criminal Division, which can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

Audit Results

This audit covered PAPD's fiscal years (FY) 2012 through 2016 and part of 2017. PAPD began the audit period with a balance of \$6,986,487. During the period of January 2012 through May 2017, PAPD received \$6,985,823 and spent \$8,130,587 in equitable sharing funds, primarily on equipment, system upgrades, and improvements to the Police Academy.

Equitable sharing revenues represent a share of the proceeds from the forfeiture of assets seized in the course of certain criminal investigations. We found that the PAPD did not fully comply with requirements of the DOJ Equitable Sharing Program, including accounting for equitable sharing receipts and expenditures, maintaining adequate procurement documentation, and reviewing invoices paid using equitable sharing funds.

Financial Management - We found that DOJ equitable sharing funds were commingled in the same account within the financial management system with other sources of asset forfeiture funds. Therefore, we were unable to reconcile the equitable sharing receipts, expenditures, interest earned, and cash balances to financial management system records. This resulted in weaknesses in PAPD's internal controls related to the administration and management of the DOJ equitable sharing funds.

Procurement - We identified several equitable sharing projects where PAPD purchased equipment using state/local government contracts, but did not maintain adequate supporting documentation for the prices paid. Consequently, we question \$741,666 in expenditures for equipment that were unsupported.

Invoice Review - We found that PAPD neither ensured that supporting documentation was submitted with invoices by the vendors, nor requested the documentation before approving the invoices for payment.

**AUDIT OF THE PORT AUTHORITY OF NEW YORK AND
NEW JERSEY POLICE DEPARTMENT’S EQUITABLE SHARING
PROGRAM ACTIVITIES,
JERSEY CITY, NEW JERSEY**

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AUDIT OF THE PORT AUTHORITY OF NEW YORK AND NEW JERSEY POLICE DEPARTMENT'S EQUITABLE SHARING PROGRAM ACTIVITIES, JERSEY CITY, NEW JERSEY

INTRODUCTION

The Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of the equitable sharing funds received by the Port Authority of New York and New Jersey Police Department (PAPD) in Jersey City, New Jersey. The objective of the audit was to assess whether the cash received by the PAPD through the Equitable Sharing Program was accounted for properly and used for allowable purposes as defined by applicable regulations and guidelines. The audit covered January 2012 through May 2017.¹ During that period, the PAPD received \$6,985,823 and spent \$8,130,587 in equitable sharing revenues as a participant in the DOJ Equitable Sharing Program.²

DOJ Equitable Sharing Program

The Comprehensive Crime Control Act of 1984 authorized the implementation of the DOJ Asset Forfeiture Program (Asset Forfeiture Program). The Asset Forfeiture Program is a nationwide law enforcement initiative that intends to remove the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. A key element of the Asset Forfeiture Program is the Equitable Sharing Program.³ The DOJ Equitable Sharing Program allows any state or local law enforcement agency that directly participated in an investigation or prosecution resulting in a federal forfeiture to claim a portion of federally forfeited cash, property, and proceeds.

Although several DOJ agencies are involved in various aspects of the seizure, forfeiture, and disposition of equitable sharing revenues, three DOJ components work together to administer the Equitable Sharing Program – the United States Marshals Service (USMS), the Justice Management Division (JMD), and the Criminal Division's Money Laundering and Asset Recovery Section (MLARS). The USMS is responsible for transferring asset forfeiture funds from DOJ to the receiving state or local agency. JMD manages the Consolidated Asset Tracking System (CATS), a database used to track federally seized assets throughout the forfeiture life-cycle. Finally, MLARS tracks membership of state and local participants, updates the

¹ PAPD's fiscal year begins January 1st and ends December 31st.

² PAPD began the audit period with a balance of \$6,986,487.

³ The U.S. Department of the Treasury also administers a federal asset forfeiture program, which includes participants from Department of Homeland Security components. This audit was limited to equitable sharing revenues received through the DOJ Equitable Sharing Program.

Equitable Sharing Program rules and policies, and monitors the allocation and use of equitably shared funds.

State and local law enforcement agencies may receive equitable sharing funds by participating directly with DOJ agencies on investigations that lead to the seizure and forfeiture of property, or by seizing property and requesting one of the DOJ agencies to adopt the seizure and proceed with federal forfeiture.⁴ Once an investigation is completed and the seized assets are forfeited, the assisting state and local law enforcement agencies can request a share of the forfeited assets or a percentage of the proceeds derived from the sale of forfeited assets. Generally, the degree of a state or local agency's direct participation in an investigation determines the equitable share allocated to that agency.

To request a share of seized assets, a state or local law enforcement agency must first become a member of the DOJ Equitable Sharing Program. Agencies become members of the program by signing and submitting an annual Equitable Sharing Agreement and Certification (ESAC) report to MLARS. As part of each annual agreement, officials of participating agencies certify that they will use equitable sharing funds for allowable law enforcement purposes. The Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Equitable Sharing Guide), issued by MLARS in April 2009, and the Interim Policy Guidance Regarding the Use of Equitable Sharing Funds (Interim Policy Guidance), issued by MLARS in July 2014, outline categories of allowable and unallowable uses for equitable sharing funds and property.

The Port Authority of New York and New Jersey Police Department

The PAPD is located in Jersey City, New Jersey. Established in 1928, PAPD is responsible for the safety and security of travelers using Port Authority facilities in New York and New Jersey. This includes three major airports, regional piers, four bridges, two tunnels, the Port Authority Bus Terminal, the PATH rail system, and the World Trade Center. The PAPD also operates its own Police Academy, Regional Training Center, and Firearms Training Center. In 2017, the PAPD consisted of more than 1,700 uniformed officers with an annual budget of approximately \$480 million. With respect to the DOJ Equitable Sharing Program, PAPD is responsible for preparing requests for a share of seized assets, selecting and managing equitable sharing projects, preparing ESAC reports, and verifying and approving payments using the equitable sharing funds.

The Port Authority of New York and New Jersey (Port Authority) is responsible for the operation, financial management, procurement, and administrative functions of all facilities and services, including PAPD. With respect to the DOJ Equitable Sharing Program, Port Authority is responsible for Single

⁴ The adoption of property seized by state or local law enforcement under state law is only allowable if the property directly relates to public safety concerns, including firearms, ammunition, explosives, and property associated with child pornography. Property that does not fall under these four specific categories may not be adopted without the approval of the Assistant Attorney General for the Criminal Division.

Audits, procurement, and accounting for the equitable sharing funds within the financial management system.

OIG Audit Approach

We tested the PAPD's compliance with what we consider to be the most important conditions of the DOJ Equitable Sharing Program to assess whether PAPD accounted for equitable sharing funds properly and used such revenues for allowable purposes. Unless otherwise stated, we applied the Equitable Sharing Guide and the Interim Policy Guidance as our primary criteria. The Equitable Sharing Guide provides procedures for submitting sharing requests and discusses the proper use of and accounting for equitable sharing assets. To conduct the audit, we tested the PAPD's compliance with the following:

- **Accounting for equitable sharing resources** to determine whether standard accounting procedures were used to track equitable sharing assets.
- **Equitable Sharing Agreement and Certification Reports** to determine if these documents were complete and accurate.
- **Use of equitable sharing resources** to determine if equitable sharing cash and property were used for allowable law enforcement purposes.
- **Compliance with audit requirements** to ensure the accuracy, consistency, and uniformity of audited equitable sharing data.

See Appendix 1 for more information on our objective, scope, and methodology.

AUDIT RESULTS

Accounting for Equitable Sharing Resources

The Equitable Sharing Guide requires that law enforcement agencies use standard accounting procedures to track DOJ Equitable Sharing Program receipts and expenditures. This includes establishing a separate revenue account or accounting code within the agency's financial management system for DOJ Equitable Sharing Program proceeds. Additionally, law enforcement agencies must maintain a record of all expenditures from the revenue account or accounting code, and deposit any interest income earned on equitable sharing funds in the same revenue account or accounting code established for the shared funds. We found that the PAPD did not have a well-designed process for ensuring compliance with DOJ Equitable Sharing Program criteria, and, as a result, the information in PAPD's financial management system did not accurately reflect the receipt and use of equitable sharing funds. In addition, we found that some of the reported amounts on PAPD's annual ESAC reports were incorrect.

We interviewed Port Authority and PAPD officials, as well as reviewed PAPD financial management system records, and found that DOJ equitable sharing funds were commingled in the same account within the financial management system with other sources of asset forfeiture funds.⁵ We found that PAPD maintained manual logs which contain equitable sharing receipts and expenditures; however, the logs did not reconcile to financial management system records. This resulted in weaknesses in PAPD's internal controls related to the administration and management of the DOJ equitable sharing funds, which we discuss in later sections of this report. Although PAPD logs did not reconcile to financial management system records, we relied on the information contained in the logs during our audit because we determined they were the most accurate representation of the equitable sharing funds received and spent by PAPD.

Port Authority and PAPD officials told us they were unaware of the DOJ Equitable Sharing Program requirement to establish a separate revenue account or accounting code, and, based on our discussions, were in the process of opening separate bank accounts for receiving equitable sharing funds and establishing financial management system accounts for recording the transactions from each source separately. In addition, we determined that PAPD did not have written policies and procedures related to the specific bookkeeping requirements of the DOJ Equitable Sharing Program. If PAPD had written policies and procedures that were appropriately implemented, we believe most of the issues we discuss throughout this report could have been avoided. Therefore, we recommend that the Criminal Division ensure that PAPD implements written policies and procedures related to the bookkeeping requirements of the DOJ Equitable Sharing Program, including

⁵ We found that PAPD received asset forfeiture funds from the DOJ, U.S. Department of Treasury, and counties in New York and New Jersey, and placed funds from all sources in the same account without identifying the source of the funds.

creating a separate revenue account or accounting code to track DOJ equitable sharing funds.

Equitable Sharing Receipts

We determined that PAPD received \$6,985,823 in equitable sharing receipts from January 2012 through May 2017, as shown in Table 1.

Table 1
PAPD Equitable Sharing Receipts

Fiscal Year	Receipts
2012	\$1,248,716
2013	990,474
2014	1,165,713
2015	1,655,919
2016	797,960
January 1 – May 31, 2017	<u>1,127,041</u>
Total	\$6,985,823

Source: DOJ CATS Report

To determine whether the funds received were properly accounted for and safeguarded, we compared the financial management system records for each year and PAPD logs to the DOJ Distribution Report (CATS Report). During our testing of the receipts, we found that the CATS Report and PAPD logs matched, but did not reconcile to financial management system records. We identified 30 transactions totaling \$93,557 that were incorrectly coded in the financial management system and went undetected by PAPD due to the commingling issue previously described. The Port Authority Comptroller’s Department corrected these transactions during our audit in response to our identifying the discrepancies. We determined that PAPD’s process for recording equitable sharing receipts was not designed to ensure compliance with the Equitable Sharing Guide, adequately identify and safeguard equitable sharing receipts, or demonstrate effective control over and accountability for the funds.

As previously discussed, PAPD is in the process of addressing the bookkeeping issues by opening separate bank accounts and establishing new financial management system accounts for each source of asset forfeiture, which we believe will address the problems identified above.

Equitable Sharing Expenditures

The Equitable Sharing Guide requires agencies to maintain a record of all expenditures made using equitable sharing funds and recorded to the revenue account or accounting code established for these funds. Similar to the equitable sharing receipts issue identified previously, we found that PAPD expenditure logs did not reconcile to financial management system records. Specifically, 2 years of expenditures did not reconcile to the financial management system records, which, as a result, were overstated by \$12,725. Because the financial management

system did not accurately reflect what PAPD spent DOJ equitable sharing funds on, we relied on PAPD expenditure logs to complete our testing of expenditures.

Based on PAPD expenditure logs, we determined that PAPD spent \$8,130,587 in equitable sharing funds from January 2012 through May 2017, as shown in Table 2.

Table 2
PAPD Equitable Sharing Expenditures

Fiscal Year	Funds Spent
2012	\$1,728,094
2013	634,011
2014	1,475,686
2015	633,814
2016	2,714,674
January 1 – May 31, 2017	944,308
Total	\$8,130,587

Source: OIG analysis of PAPD documents

Overall, we found that PAPD’s process for tracking expenditures was not designed to ensure compliance with the Equitable Sharing Guide or to adequately identify expenditures made using equitable sharing funds. As previously discussed, based on our findings, PAPD was in the process of addressing the bookkeeping issue by establishing new financial management system accounts and opening separate bank accounts for each source of asset forfeiture. We believe, if properly implemented, these changes will address PAPD’s failure to accurately record equitable sharing expenditures in its financial management system.

Interest and Cash Balance

The amount of equitable sharing receipts in excess of equitable sharing expenditures represents the equitable sharing funds cash balance. DOJ Equitable Sharing Program guidance permits agencies to hold cash balances in interest bearing accounts and requires any interest earned be deposited into the revenue account established for the equitable sharing funds. According to PAPD’s annual ESAC reports, the DOJ equitable sharing funds earned interest totaling \$317,727 between 2012 and 2016. However, due to the bookkeeping issues already discussed, we were unable to verify the amount of interest earned because PAPD was unable to establish reliable cash balance information during our audit. Also, the reported amount did not reconcile to the amount recorded in the financial management system. Therefore, we recommend that the Criminal Division ensure that PAPD determines the correct cash balances and amount of interest earned during the audit period. We also recommend that the Criminal Division ensure that PAPD implements policies and procedures to safeguard the equitable sharing cash balance.

In addition, PAPD officials told us that the equitable sharing cash balance was placed in accounts that are not federally insured. Instead, PAPD’s equitable sharing

funds were maintained in an account where the balance is invested in various types of accounts such as obligations of the United States, money market accounts, and bonds that place the principal at risk. According to DOJ Equitable Sharing Program guidance, equitable sharing funds are to be maintained in an interest or non-interest bearing federally insured depository account. Other investment accounts that have a market risk, including money market or uninsured accounts, are unacceptable depositories. Port Authority and PAPD officials told us that they were unaware of this requirement of the DOJ Equitable Sharing Program and that once the new account is established for the equitable sharing funds, the balance will no longer be at risk. Therefore, we recommend that the Criminal Division ensure that PAPD maintains equitable sharing funds in an interest or non-interest bearing federally insured depository account following the appropriate guidance.

Equitable Sharing Agreement and Certification Reports

Law enforcement agencies that participate in the DOJ Equitable Sharing Program are required to submit the ESAC report, on an annual basis, within 60 days after the end of an agency's fiscal year. This must be accomplished regardless of whether equitable sharing funds were received or maintained that year. Additionally, the ESAC report must be signed by the head of the law enforcement agency and a designated official of the local governing body. By signing and submitting the ESAC report, the signatories agree to be bound by and comply with the statutes and guidelines that regulate the DOJ Equitable Sharing Program.

We tested PAPD's compliance with ESAC reporting requirements to determine if its reports were complete and submitted in a timely manner. We obtained PAPD's ESAC reports submitted for 2012 through 2016 and found that all of the reports were complete and signed by appropriate officials. However, we determined that the ESAC reports were not all submitted within the required timeframe, as we found that the 2014 ESAC report was submitted a month late. According to PAPD officials, the ESAC report was filed late due to internal delays in obtaining information and obtaining approval of the ESAC. As discussed in the Financial Management section of this report, we identified that PAPD did not have written policies and procedures related to the requirements of the DOJ Equitable Sharing Program. As a result, we recommend that the Criminal Division ensure that PAPD includes procedures that result in submitting ESAC reports timely in the development of written policies and procedures for the program.

In addition, we reviewed for accuracy the section of the ESAC report that summarizes the equitable sharing funds spent by specific category, such as law enforcement operations and investigations, travel and training, and law enforcement equipment. To verify the accuracy, we used PAPD expenditure logs to calculate the total expenditures by category for each year and compared the results to the amounts reflected on the ESAC reports. We found that the category totals reflected on the ESAC reports were accurate.

Equitable Sharing Resources

The Equitable Sharing Guide and Interim Policy Guidance require that equitable sharing funds or tangible property received by state and local agencies be used for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. The table below includes a summary of allowable and unallowable uses of equitable sharing funds.

Table 3
Summary of Allowable and Unallowable Uses
of Equitable Sharing Funds

Allowable Uses
Matching funds
Contracting services
Law enforcement equipment
Law enforcement travel and per diem
Support of community-based programs
Law enforcement awards and memorials
Law enforcement training and education
Transfers to other law enforcement agencies
Joint law enforcement/public safety operations
Law enforcement operations and investigations
Law enforcement, public safety, and detention facilities
Drug and gang education and other awareness programs
Unallowable Uses
Loans
Bayonets
Supplanting
Camouflage Uniforms
Costs related to lawsuits
Extravagant expenditures
Tracked Armored Vehicles
Money laundering operations
Purchase of food and beverages
Creation of endowments or scholarships
Personal or political use of shared assets
Petty cash accounts and stored value cards ^a
Firearms and Ammunition of .50-Caliber or Higher
Purchase of items for other law enforcement agencies
Weaponized Aircraft, Vessels and Vehicles of Any Kind
Uses contrary to the laws of the state or local jurisdiction
Use of forfeited property by non-law enforcement personnel
Grenade Launchers: Firearm or firearm accessory designed to launch small explosive projectiles
<i>With some exceptions, salaries and benefits of sworn or non-sworn law enforcement personnel.</i>

^a Prepaid credit cards may be purchased for use as a form of payment for buy-back programs.

Source: Equitable Sharing Guide and Interim Guidance.

Use of Equitable Sharing Funds

The Equitable Sharing Guide requires agencies to establish an internal procedure to recommend expenditures using equitable sharing funds. Agencies also must obtain agency head and governing body approval for all equitable sharing expenditures. Based on discussions with PAPD officials and in reviewing related documentation, we determined that PAPD has well-designed procedures for recommending and selecting projects using equitable sharing funds, and all projects obtained approval by the agency head and governing body. Additionally, we found that every project must obtain approval by the asset forfeiture committee, which includes all Senior Staff of PAPD. Once the project is approved by the asset forfeiture committee, PAPD submits a request for funding to the Superintendent of the Police Department, and the Port Authority’s Chief Security Office and Chief Financial Officer for approval.

As shown previously in Table 2, PAPD expended equitable sharing funds totaling \$8,130,587 between January 2012 and May 2017. We determined that PAPD spent the equitable sharing revenue on 34 projects summarized in Figure 1, below. We reviewed the description of all projects and determined they were all for allowable law enforcement purposes. We also reviewed the project documentation and determined that all projects received proper approvals in accordance with the process described above.

Figure 1

PAPD Expenditure Projects

<p>Equipment \$3,076,865</p>	<ul style="list-style-type: none"> • Tasers, Body Armor, and Weapons • Portable radios for Command Post Vehicles • Emergency Unit equipment • Live Scan Systems
<p>Consultants \$2,852,474</p>	<ul style="list-style-type: none"> • ScheduleSoft system implementation • Records Management System • Psychological assessments for Police Academy • Police Academy recruitment assessment
<p>Renovations \$660,573</p>	<ul style="list-style-type: none"> • Furniture for World Trade Center trailer • Police locker room air conditioning • Repairs in Emergency Services Unit Space • K9 kennel renovations
<p>Miscellaneous \$1,540,675</p>	<ul style="list-style-type: none"> • Transfer to another law enforcement agency • Rental vehicle leases for Task Force • Grant cost share for Port projects

Source: OIG analysis of PAPD documents

Procurement Documentation and Enforcement of Terms and Conditions

We judgmentally selected seven projects, totaling \$3,942,881, to determine the method of procurement utilized by PAPD and if the expenditures were supported by adequate documentation. As shown in Table 4, we identified that, of

the sampled projects, PAPD spent equitable sharing funds on new equipment for police officers, consultants to improve systems used by PAPD and to review the recruitment process at the Police Academy, and a transfer to another law enforcement agency to improve the shooting range that PAPD utilizes, as shown in Table 4.

Table 4
PAPD Sampled Projects

Type of Project	Procurement Method	Number of Projects	Total Amount Spent
Police Recruitment Evaluation	State/Local Government Contract	1	\$1,178,949
System Consultants	Sole Source & Competitive Bid; State/Local Government Contract	2	1,305,962
Equipment	State/Local Government Contracts	3	1,132,970
Transfer to Another Agency	No Procurement Required	<u>1</u>	<u>325,000</u>
Total		7	\$3,942,881

Source: OIG analysis of PAPD documents

We found that PAPD used a variety of procurement methods for the seven sampled projects, including sole source, competitive bid, and state or local government contracts. Agencies must maintain records sufficient to detail the history of procurement to include the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and basis for contract price.

To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the federal government, agencies are encouraged to utilize state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement. For five of the sampled projects, PAPD utilized state or local intergovernmental agreements totaling \$2,393,813. The PAPD purchased equipment in three of the projects and contracted for consultant services in the other two projects. We found that for two of the equipment projects, PAPD did not maintain adequate supporting documentation for the basis of price, and could not, during our audit, provide us sufficient documentation to verify the prices paid for the equipment. We therefore questioned the entire \$741,666 spent for the projects as unsupported questioned costs.

In addition, one of the seven projects, which included two vendors, utilized both sole source and competitive bid procurement. We found that the procurement documentation did include adequate justification for the method used, selection of vendor, and basis for price. We recommend that the Criminal Division ensure that PAPD develops and implements policies, procedures, and controls to ensure adequate contract administration, including that adequate documentation is maintained for contracts funded by equitable sharing funds.

Invoice Review

The PAPD receives invoices from vendors for the equitable sharing projects monthly, or when equipment is received. We requested PAPD's procedures and internal controls for verifying the accuracy of the billed costs, and were told by PAPD officials that there were no written policies and procedures related to invoice review. During our audit, we identified several issues with vendor billings that indicated PAPD did not verify costs billed. Specifically, we found that PAPD did not ensure that supporting documentation, in accordance with contract terms and conditions, was submitted with invoices by the vendors, nor did PAPD request the documentation before approving an invoice for payment. For example, one vendor was not submitting timekeeping records to support hours billed and PAPD did not request the records from the vendor or obtain internal verification that the hours worked were accurate. When we discussed this issue with officials, PAPD requested the documents from the vendor to support the billings we identified.

Finally, we reviewed PAPD's documentation for the transfer of equitable sharing funds to the Union Township Police Department, and determined that all requirements of the DOJ Equitable Sharing Program were followed prior to transferring the funds.⁶ As a result of our review of PAPD's invoice review process, we recommend that the Criminal Division ensure that PAPD develops and implements policies, procedures, and controls to ensure the verification of invoices prior to payment.

Supplanting

The Equitable Sharing Guide requires that shared resources be used to increase or supplement the resources of the recipient agency and prohibits the use of shared resources to replace or supplant the appropriated resources of the recipient. To test whether equitable sharing funds were used to supplement rather than supplant local funding, we reviewed the total budgets adopted for PAPD for FYs 2012 through a portion of 2017 for indications of supplanting, such as using the funds for personnel salaries or other recurring expenses.

Based on our review of budget documents and the equitable sharing funds project selection process, we did not identify any indication that PAPD used DOJ equitable sharing funds to supplant its budget.

Compliance with Audit Requirements

The Equitable Sharing Guide requires that state and local law enforcement agencies that receive equitable sharing cash, proceeds, or tangible property to comply with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The Single

⁶ The DOJ Equitable Sharing Program only requires agencies to ensure the receiving agency was compliant at the time of the transfer. For purposes of our audit, we verified that the PAPD complied with this requirement. We did not review any documentation related to what the equitable sharing funds were spent on.

Audit Act provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under OMB Circular A-133, such entities that expend \$500,000 or more in federal funds within the entity's fiscal year must have a "single audit" performed annually covering all federal funds expended that year.⁷ The Single Audit Report is required to include a Schedule of Expenditures of Federal Awards for the period covered by the auditee's financial statements. In addition, an entity must submit its Single Audit Report no later than 9 months after the end of the fiscal year covered by the audit.

We found that the Port Authority submitted Single Audit Reports timely as required. To determine the accuracy of the reported DOJ equitable sharing fund expenditures on its Schedule of Expenditures of Federal Awards, we reviewed the financial management system records, PAPD expenditure logs, and the Port Authority's Single Audit Reports for 2015 and 2016. We found, based on PAPD's logs, that the Port Authority accurately reported DOJ equitable sharing fund expenditures on the Schedule of Expenditures of Federal Awards as required by OMB Circular A-133. As discussed in the Financial Management section of this report, the reported amounts did not always reconcile to financial management system records.

⁷ On December 26, 2014, OMB Circular A-133, was superseded by 2 C.F.R. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The new guidance, which affects all audits of fiscal years beginning on or after December 26, 2014, raised the audit threshold from \$500,000 to \$750,000. The increased threshold was in effect for the PAPD in 2015 and 2016.

CONCLUSION AND RECOMMENDATIONS

Over the course of our audit, we identified deficiencies related to PAPD's compliance with DOJ Equitable Sharing Program criteria, and in its administration and management of the equitable sharing funds it received. Specifically, we found that PAPD did not have well-designed processes for accurately identifying and safeguarding equitable sharing receipts, expenditures, interest earned, and cash balances, and that PAPD maintained equitable sharing funds in accounts that placed the principal at risk. Additionally, we found that PAPD could not adequately support the price paid for equipment using equitable sharing funds, and we question the unsupported amount of \$741,666. Finally, we determined that PAPD did not complete a detailed review of invoices for equitable sharing funds projects prior to payment. As a result of these findings, we made eight recommendations to the Criminal Division to assist in its administration of PAPD's equitable sharing program.

We recommend that the Criminal Division:

1. Ensure that PAPD implements written policies and procedures related to the bookkeeping requirements of the DOJ Equitable Sharing Program, including creating a separate revenue account or accounting code to track DOJ equitable sharing funds.
2. Ensure that PAPD determines the correct cash balances and amount of interest earned during the audit period.
3. Ensure that PAPD implements policies and procedures to safeguard the equitable sharing cash balance.
4. Ensure that PAPD maintains the equitable sharing funds in interest or non-interest bearing federally insured depository account following the appropriate guidance.
5. Ensure that PAPD includes procedures that result in submitting ESAC reports timely in the development of written policies and procedures for the program.
6. Remedy the \$741,666 in unsupported equipment purchases that occurred because PAPD did not maintain adequate supporting documentation for the prices paid.
7. Ensure that PAPD develops and implements policies, procedures, and controls to ensure adequate contract administration, including that adequate documentation be maintained for contracts funded by equitable sharing funds.
8. Ensure that PAPD develops and implements policies, procedures, and controls to ensure the verification of invoices prior to payment.

APPENDIX 1

OBJECTIVE, SCOPE, AND METHODOLOGY

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 and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Objective

The objective of the audit was to assess whether PAPD accounted for equitable sharing funds properly and used such revenues for allowable purposes defined by applicable guidelines. We tested compliance with what we considered to be the most important conditions of the DOJ Equitable Sharing Program. We reviewed laws, regulations, and guidelines governing the accounting for and use of DOJ equitable sharing receipts, including the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, dated April 2009, as well as the Interim Policy Guidance Regarding the Use of Equitable Sharing Funds, issued July 2014. Unless, otherwise stated in our report, the criteria we audited against are contained in these documents.

Scope and Methodology

Our audit concentrated on, but was not limited to, equitable sharing receipts received by PAPD between January 2012 and May 2017. Our audit was limited to equitable sharing revenues received through the DOJ Equitable Sharing Program.

We performed audit work at PAPD's headquarters located in Jersey City, New Jersey. We interviewed PAPD and Port Authority officials and examined records, related revenues, and expenditures of DOJ equitable sharing funds. In addition, we relied on computer-generated data contained in the DOJ Consolidated Asset Tracking System (CATS) to identify equitably shared revenues awarded to PAPD during the audit period. We did not establish the reliability of the data contained in the CATS as a whole. However, when viewed in context with other available evidence, we believe the opinions, conclusions, and recommendations included in this report are valid.

Our audit specifically evaluated PAPD's compliance with three essential equitable sharing guidelines: (1) accounting for equitable sharing receipts, (2) Equitable Sharing Agreement and Certification reports, and (3) the use of equitable sharing funds. In planning and performing our audit, we considered internal controls over DOJ equitable sharing receipts established and used by PAPD. However, we did not assess the reliability of PAPD's financial management system, or the extent to which the financial management system complied with internal controls, laws, and regulations overall.

In the scope of this audit, PAPD had cash receipts totaling \$6,985,823. In the same period, PAPD had expenditures totaling \$8,130,587. We tested all of PAPD receipts and a sample of expenditures totaling \$3,942,881. A judgmental sampling design was applied to capture numerous aspects of the disbursements reviewed, such as dollar amounts. This non-statistical sample design did not allow projection of the test results to all disbursements.

Our audit included an evaluation of PAPD's two most recent annual audits. The results of these audits were reported in the Single Audit Report that accompanied the Port Authority's basic financial statements for the years ended December 31, 2015, and December 31, 2016. The Single Audit Report was prepared under the provisions of Office of Management and Budget Circular A-133. We reviewed the independent auditor's assessment, which disclosed no control weaknesses or significant noncompliance issues.

We discussed the results of our review with officials from PAPD throughout the audit and at a formal exit conference. As appropriate, their input has been included in the relevant sections of the report.

APPENDIX 2

SCHEDULE OF DOLLAR-RELATED FINDINGS

<u>Description</u>	<u>Amount</u>	<u>Page</u>
Questioned Costs⁸:		
Equipment Purchases	\$741,666	10
TOTAL DOLLAR-RELATED FINDINGS	<u>\$741,666</u>	

⁸ **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.

PAPD'S RESPONSE TO THE DRAFT AUDIT REPORT

THE PORT AUTHORITY OF NY & NJ

December 19, 2017

Michael A. Fedorko
Superintendent of Police
Director, Public Safety Department

Mr. Thomas O. Puerzer
Regional Audit Manager
Philadelphia Regional Audit Office
U.S. Department of Justice
Office of the Inspector General
701 Market Street, Suite 2300
Philadelphia, Pennsylvania 19106

Dear Mr. Puerzer:

This letter is in response to the Department of Justice (DOJ) audit of The Port Authority of New York and New Jersey Police Department's (PAPD) Equitable Sharing Program (ESP) activities for the fiscal years 2012 through May 2017. The Port Authority of New York and New Jersey acknowledges and concurs with the Office of the Inspector General's audit recommendations and has taken steps to insure that any deficiencies are remediated. In addition, as a result of the audit process, three PAPD staff members involved in the administration of the ESP participated in a training program.

Below are Port Authority responses to the recommendations contained in the draft audit report.

DOJ Recommendation #1: "Ensure that PAPD implements written policies and procedures related to the bookkeeping requirements of the DOJ Equitable Sharing Program, including creating a separate revenue account or accounting code to track DOJ equitable sharing funds."

The Port Authority agrees that updates and enhancements to current written policies and procedures relating to the administration of the DOJ ESP should be made, including the development of a consolidated Standard Practice Instruction (SPI) procedures manual that outlines the roles and responsibilities of the PAPD in their overall administration of the ESP program as well as the various departments that support the PAPD in managing the ESP. The Port Authority is currently compiling existing policies and procedures that need to be updated and enhanced in order to produce a consolidated comprehensive agency wide policies and procedures manual.

The Port Authority will comply with DOJ's recommendation that a unique General Ledger (GL) account should be established to further track ESP receipts and withdrawals in the Port Authority's general ledger. It should be noted, that the Port Authority currently utilizes a unique GL Account to track the receipt and withdrawal of asset forfeiture funds received by the DOJ, U.S. Department of Treasury and the States of New York and New Jersey under various federal and state asset forfeiture programs and is able to match sources and uses of funds related to each specific program. To enhance the tracking of sources and uses of ESP funds, the Port Authority has created a specific GL account which will be used exclusively to track DOJ ESP funds.



Port Authority Technical Center
241 Erie Street, Room 302
Jersey City, NJ 07310
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THE PORT AUTHORITY OF NY & NJ

DOJ Recommendation #2: "Ensure that PAPD determines the correct cash balances and amount of interest earned during the audit period."

As the report states, The Port Authority has reconciled the \$93,557 difference between ESP balances in the general ledger and PAPD program logs and has taken the necessary corrective actions to transfer \$95,494, including interest of \$1,937 into the ESP bank account that was established for these purposes. These reconciling items were the result of the Port Authority inadvertently applying DOJ ESP cash receipts against a separately funded DOJ federal program. The Port Authority has taken the necessary steps to ensure that PAPD logs and DOJ ESP cash balances in the general ledger are reconciled on a quarterly basis.

DOJ Recommendation #3: "Ensure that PAPD implements policies and procedures to safeguard the equitable sharing cash balance."

The Port Authority has reconciled the \$12,725 differences between ESP expenditures listed in PAPD logs and the general ledger for those respective years and have determined that the \$12,725 difference was related to the inadvertent application of DOJ asset forfeiture expenditures against another asset forfeiture program. The Port Authority has taken the necessary steps to ensure that PAPD logs and DOJ ESP cash balances in the general ledger are reconciled on a quarterly basis.

DOJ Recommendation #4: "Ensure that PAPD maintains the equitable sharing funds in interest or non-interest bearing federally insured depository account following the appropriate guidance."

The Port Authority agrees with DOJ's recommendation that a separate bank account should be established to deposit and invest ESP receipts until they are utilized to fund eligible ESP project expenditures. The Port Authority has established a separate bank account and the proper amounts have been deposited into a federally insured bank account and invested in eligible risk-free investments as defined in DOJ guidelines.

DOJ Recommendation #5: "Ensure that PAPD includes procedures that result in submitting ESAC reports timely in the development of written policies and procedures for the program."

As stated in the Port Authority's response to recommendation 1, The Port Authority agrees that updates and enhancements to current written policies and procedures relating to the administration of the DOJ ESP should be made, including the development of a consolidated Standard Practice Instruction (SPI) procedures manual that outlines the roles and responsibilities of the PAPD in their overall administration of the ESP program as well as the various departments that support the PAPD in managing the ESP. The Port Authority is currently compiling all of the existing policies and procedures that need to be updated and enhanced in order to produce a consolidated comprehensive agency wide policies and procedures manual. This manual will include the process for completing the ESAC report and will be shared with all stakeholders involved in the completion and timely submission of the report.

DOJ Recommendation #6: "Remedy the \$741,666 in unsupported equipment purchases that occurred because PAPD did not maintain adequate supporting documentation for the prices paid."

The equipment purchases in question from the two Purchase Orders can be supported by the documentation provided. We are submitting additional supporting documentation, including the Manufacturers' Retail Price (MRP) lists.

The appropriate government contract discounts were applied to the related Manufacturers' Retail Price. In several instances, the prices obtained were better than the government contract discount rate.



THE PORT AUTHORITY OF NY & NJ

Our government contracting procedures do not require that every item purchased be found on a government contract. The addition of open market items is permitted as long as the majority of the purchase is from a government contract. PAPD obtained a substantial discount from the MRP on the open market items, comparable to the discount offered on the government contracts.

DOJ Recommendation #7: "Ensure that PAPD develops and implements policies, procedures, and controls to ensure adequate contract administration, including that adequate documentation be maintained for contracts funded by equitable sharing funds."

As stated in the Port Authority's response to recommendation 1, The Port Authority agrees that updates and enhancements to current written policies and procedures relating to the administration of the DOJ ESP should be made, including the development of a consolidated Standard Practice Instruction (SPI) procedures manual that outlines the roles and responsibilities of the PAPD in their overall administration of the ESP program as well as the various departments that support the PAPD in managing the ESP. The Port Authority is currently compiling all of the existing policies and procedures that need to be updated and enhanced in order to produce a consolidated comprehensive agency wide policies and procedures manual. This manual will include detailed instructions for properly documenting contracts funded by the ESP.

DOJ Recommendation #8: "Ensure that PAPD develops and implements policies, procedures, and controls to ensure the verification of invoices prior to payment."

As stated in the Port Authorities response to recommendation 1, The Port Authority agrees that updates and enhancements to current written policies and procedures relating to the administration of the DOJ ESP should be made, including the development of a consolidated Standard Practice Instruction (SPI) procedures manual that outlines the roles and responsibilities of the PAPD in their overall administration of the ESP program as well as the various departments that support the PAPD in managing the ESP. The Port Authority is currently compiling all of the existing policies and procedures that need to be updated and enhanced in order to produce a consolidated comprehensive agency wide policies and procedures manual. This manual will include detailed instructions related to the verification of invoices prior to payment.

The Port Authority currently anticipates that a comprehensive consolidated policies and procedures manual will be available by January 31, 2018. Once completed, the Port Authority will provide the manual to the DOJ for review and comment.

Thank you for conducting an audit of The Port Authority of New York and New Jersey PAPD ESP activities. We appreciate the efforts of your staff throughout this audit process. The level of cooperation and the knowledge shared provided our staff with a greater understanding of the program and guidelines. Please contact me with any questions you may have at 201-239-3780.

Respectfully submitted,

Michael A. Fedorko
Director, Public Safety Department
Superintendent of Police

**THE CRIMINAL DIVISION'S RESPONSE TO THE
DRAFT AUDIT REPORT**



U.S. Department of Justice
Criminal Division

Money Laundering and Asset Recovery Section

Washington, D.C. 20536

NOV 28 2017

MEMORANDUM

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

FROM: Alice W. Dery, Chief
Program Management and Training Unit
Money Laundering and Asset
Recovery Section

SUBJECT: DRAFT AUDIT REPORT of the Port Authority of New York and New Jersey
Police Department's Equitable Sharing Program Activities

In a memorandum dated November 22, 2017, your office provided a draft audit report for the Port Authority of New York and New Jersey Police Department (PANYNJ), which included actions necessary for closure of the audit report findings. The Money Laundering and Asset Recovery Section (MLARS) concurs with all findings and recommendations stated in the draft audit report.

Upon receipt of the final audit report, MLARS will work with PANYNJ to implement the corrective actions to resolve all findings.

cc: Denise Turcotte, Audit Liaison
Criminal Division

Richard P. Theis, Assistant Director
Audit Liaison Group
Internal Revenue and Evaluation Office
Justice Management Division

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

The Department of Justice (Department) Office of the Inspector General (OIG) provided a draft of this audit report to the Port Authority of New York and New Jersey Police Department (PAPD) and the Criminal Division. The PAPD's response is incorporated in Appendix 2 and the Criminal Division's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, the Criminal Division 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 for the Criminal Division:

- 1. Ensure that PAPD implements written policies and procedures related to the bookkeeping requirements of the DOJ Equitable Sharing Program, including creating a separate revenue account or accounting code to track DOJ equitable sharing funds.**

Resolved. The Criminal Division concurred with our recommendation. The Criminal Division stated in its response that it will work with PAPD to implement the corrective actions.

PAPD concurred with our recommendation and stated in its response that it will update and enhance current written policies and procedures to include developing a consolidated procedures manual that outlines the roles and responsibilities of the PAPD in their overall administration of the DOJ Equitable Sharing Program, as well as, the various Port Authority departments that support the PAPD in managing the DOJ Equitable Sharing Program.

Additionally, the Port Authority stated that it has created a specific General Ledger account that will be used exclusively to track DOJ equitable sharing receipts and withdrawals.

This recommendation can be closed when we receive documentation demonstrating that PAPD has implemented policies and procedures in accordance with DOJ equitable sharing guidelines to account for its equitable sharing funds and evidence that DOJ Equitable Sharing Program receipts and withdrawals are maintained in a separate account or have a unique accounting code.

2. Ensure that PAPD determines the correct cash balances and amount of interest earned during the audit period.

Resolved. The Criminal Division concurred with our recommendation. The Criminal Division stated in its response that it will work with PAPD to implement the corrective actions.

PAPD concurred with our recommendation and stated in its response that it reconciled the \$93,557 difference between the equitable sharing program balance in its general ledger and its program logs. In addition, PAPD stated that it transferred the \$93,557, as well as \$1,937 in interest earned on the amount, to the equitable sharing program account.

This recommendation can be closed when we receive evidence that the correct cash balance and interest earned during the audit period have been determined and deposited into an account that meets equitable sharing guidelines.

3. Ensure that PAPD implements policies and procedures to safeguard the equitable sharing cash balance.

Resolved. The Criminal Division concurred with our recommendation. The Criminal Division stated in its response that it will work with PAPD to implement the corrective actions.

PAPD concurred with our recommendation and stated in its response that it reconciled the \$12,725 difference between the general ledger and PAPD logs. PAPD also stated that it has taken steps to ensure that the general ledger and the PAPD log are reconciled on a quarterly basis.

This recommendation can be closed when we receive documentation demonstrating that PAPD has implemented policies and procedures related to safeguarding the DOJ equitable sharing cash balance.

4. Ensure that PAPD maintains the equitable sharing funds in interest or non-interest bearing federally insured depository account following the appropriate guidance.

Resolved. The Criminal Division concurred with our recommendation. The Criminal Division stated in its response that it will work with PAPD to implement the corrective actions.

PAPD concurred with our recommendation and stated in its response that the proper amounts have been deposited into a separate federally insured bank account and invested in eligible risk-free investments as defined in DOJ guidelines.

This recommendation can be closed when we receive documentation demonstrating that the equitable sharing funds are deposited into an interest or non-interest bearing federally insured account.

5. Ensure that PAPD includes procedures that result in submitting ESAC reports timely in the development of written policies and procedures for the program.

Resolved. The Criminal Division concurred with our recommendation. The Criminal Division stated in its response that it will work with PAPD to implement the corrective actions.

PAPD concurred with our recommendation and stated in its response that it will update and enhance current written policies and procedures to and develop a consolidated policies and procedures manual that outlines the roles and responsibilities of the PAPD in its overall administration of the DOJ Equitable Sharing Program, as well as the various Port Authority departments that support the PAPD in managing the DOJ Equitable Sharing Program. It will include the process for completing the ESAC report and be provided to personnel involved in the completion and submission of the report.

This recommendation can be closed when we receive documentation demonstrating that PAPD has implemented policies and procedures related to the DOJ Equitable Sharing Program, including the ESAC reports.

6. Remedy the \$741,666 in unsupported equipment purchases that occurred because PAPD did not maintain adequate supporting documentation for the prices paid.

Resolved. The Criminal Division concurred with our recommendation. The Criminal Division stated in its response that it will work with PAPD to implement the corrective actions.

In its response to the draft audit report, PAPD submitted documentation obtained from vendors to support the equipment purchases we identified as unsupported. We reviewed the documentation and will coordinate with the Criminal Division to obtain its determination on the documentation submitted by PAPD.

This recommendation can be closed when the Criminal Division provides us the results of its analysis for, and any additional evidence it used in, determining that PAPD actions and documentation are sufficient to support the prices paid for equipment purchases.

7. Ensure that PAPD develops and implements policies, procedures, and controls to ensure adequate contract administration, including that adequate documentation be maintained for contracts funded by equitable sharing funds.

Resolved. The Criminal Division concurred with our recommendation. The Criminal Division stated in its response that it will work with PAPD to implement the corrective actions.

PAPD concurred with our recommendation and stated in its response that it will update and enhance current written policies and procedures and develop a consolidated procedures manual that outlines the roles and responsibilities of the PAPD in their overall administration of the DOJ Equitable Sharing Program, as well as the various Port Authority departments that support the PAPD in managing the DOJ Equitable Sharing Program. PAPD stated that the manual will include instructions for properly documenting contracts funded using equitable sharing funds.

This recommendation can be closed when we receive documentation demonstrating that PAPD has implemented policies and procedures related to the DOJ Equitable Sharing Program, including the documentation requirements for contracts using equitable sharing funds.

8. Ensure that PAPD develops and implements policies, procedures, and controls to ensure the verification of invoices prior to payment.

Resolved. The Criminal Division concurred with our recommendation. The Criminal Division stated in its response that it will work with PAPD to implement the corrective actions.

PAPD concurred with our recommendation and stated in its response that it will update and enhance current written policies and procedures to include developing a consolidated procedures manual that outlines the roles and responsibilities of the PAPD in their overall administration of the DOJ Equitable Sharing Program, as well as the various Port Authority departments that support the PAPD in managing the DOJ Equitable Sharing Program. PAPD stated that the manual will include detailed instructions related to the verification of invoices prior to payment.

This recommendation can be closed when we receive documentation demonstrating that PAPD has implemented policies and procedures related to the DOJ Equitable Sharing Program, including the invoice verifications requirements prior to payment.



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