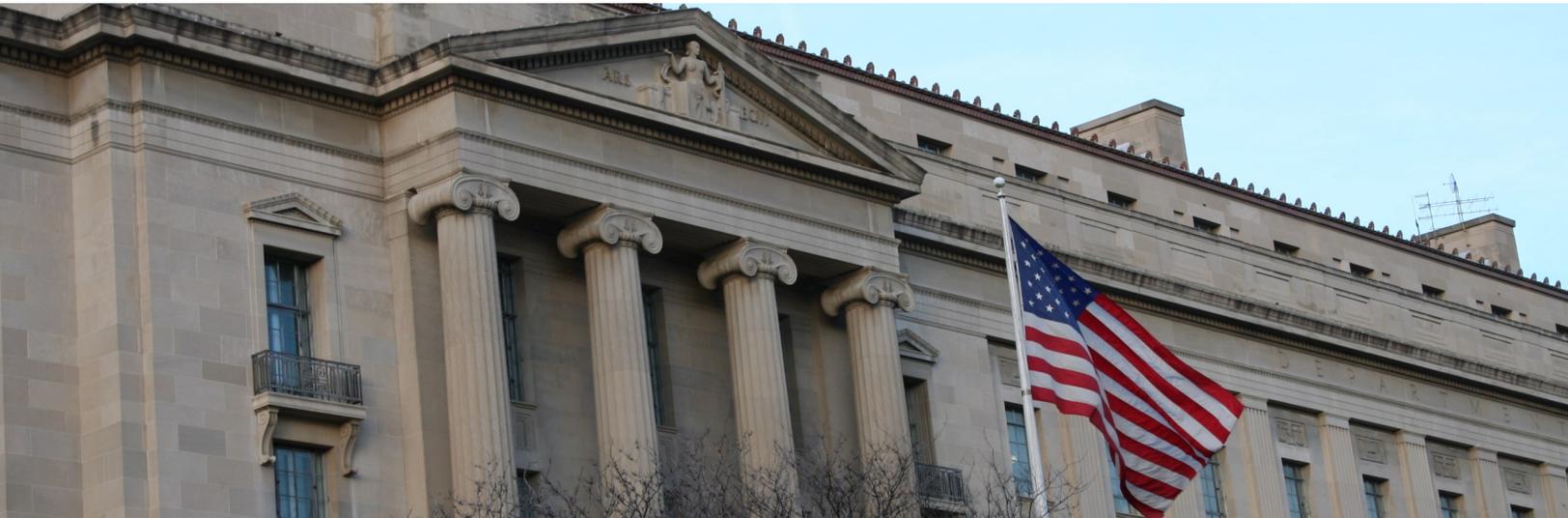




Office of the Inspector General U.S. Department of Justice

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



Audit of the Office of Juvenile Justice and Delinquency Prevention Community-Based Violence Prevention Program Award to Syracuse, New York

REDACTED FOR PUBLIC RELEASE

The names of four subrecipients of the audited grant were redacted from Appendix 4, the auditee's response, because those entities were not the subject of this audit. The names of the subrecipients are not relevant to the OIG's findings. No other redactions were made to the report.

Audit Division GR-70-18-005

February 2018



Executive Summary

*Audit of the Office of Juvenile Justice and Delinquency Prevention
Community Based Violence Prevention Program Award to
Syracuse, New York*

Objectives

The Office of Justice Programs (OJP) Office of Juvenile Justice and Delinquency Prevention (OJJDP) awarded the city of Syracuse, New York (Syracuse) a cooperative agreement totaling \$1,561,825 for the Community-Based Violence Prevention Program. The objectives of this audit were to determine whether costs claimed under the award were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether Syracuse demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

Overall we determined Syracuse did not comply with several award requirements we tested. Specifically, we found Syracuse: (1) did not collect and maintain appropriate performance data to allow for program evaluation, (2) did not consistently submit accurate and timely performance reports, (3) did not consistently ensure accuracy of financial accounting data, (4) did not adequately monitor subrecipients, (5) held excess cash on hand due to drawdown requests made in error, (6) did not consistently submit timely and accurate Federal Financial Reports (FFR), and (7) did not ensure individuals associated with the award program who were working with youth have the appropriate background checks. We also identified unsupported subrecipient expenditures totaling \$98,858.

Recommendations

Our report includes nine recommendations to OJP to assist Syracuse in improving its award management and administration and remedy questioned costs.

We requested a response to our draft audit report from the Syracuse and OJP, which can be found in Appendices 4 and 5, respectively. Our analysis of those responses is included in Appendix 6.

Audit Results

The purpose of the award was to reduce levels of youth gang-related violence and criminal activity; discourage youth gang involvement and delinquent behavior in the Southside of Syracuse, while mobilizing the community and informing it about gang issues; and enhance the community's ability to reduce gang participation and crime while creating organizations that sustain lasting results. The project period for the award was from October 2013 through September 2016. As of January 30, 2018, Syracuse drew down a cumulative amount of \$1,529,422. There was a remaining balance of \$32,403 in award funds at the end of the audit, which OJP stated it will address when closing the award.

Program Performance and Accomplishments – We were not able to determine whether Syracuse achieved its program goals and objectives because it did not collect the appropriate performance data to allow for program evaluation. We also determined Syracuse did not submit timely and accurate progress reports due to a lack of established policies and procedures.

Award Financial Management – We identified award-related expenses that were not placed in appropriate accounts. We also determined that Syracuse did not appropriately reconcile the accounts used for award funds.

Subrecipient Monitoring – We determined that Syracuse lacked written policies and procedures for monitoring its subrecipients and did not implement best practices identified in the OJP Financial Guide.

Drawdowns – We identified one request for funding that was incorrectly calculated and resulted in excess cash on hand for approximately 7 months.

Federal Financial Reports – Between January 2014 and October 2016, we found Syracuse submitted untimely and inaccurate FFRs from our sample.

Background Checks – Syracuse did not have policies or procedures to ensure its subrecipients perform criminal background checks of individuals working with youth participating in the award program.

**AUDIT OF THE
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION
COMMUNITY-BASED VIOLENCE PREVENTION PROGRAM
AWARD TO SYRACUSE, NEW YORK**

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AUDIT OF THE OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION COMMUNITY-BASED VIOLENCE PREVENTION PROGRAM AWARD TO SYRACUSE, NEW YORK

INTRODUCTION

The Department of Justice Office of the Inspector General (OIG), Audit Division, has completed an audit of an Office of Justice Programs (OJP), Office of Juvenile Justice and Delinquency Prevention (OJJDP) Community-Based Violence Prevention Program cooperative agreement awarded to the City of Syracuse, New York (Syracuse). The Community-Based Violence Prevention Demonstration Program award totaled \$1,561,825, as shown in Table 1, for the purpose of reducing levels of youth gang-related violence and criminal activity; discouraging youth gang involvement and delinquent behavior in the Southside of Syracuse, while mobilizing the community and informing them about gang issues; and enhancing the community’s ability to reduce gang participation and crime while creating organizations that sustain lasting results.

Table 1
OJJDP Award to Syracuse

Award Number	Application Number	Project Start Date	Project End Date	Award Amount
2013-PB-FX-K001	2013-50512-NY-PB	10/01/2013	09/30/2017	\$1,491,825
2013-PB-FX-K001 ^a	2015-50999-NY-PB	10/01/2013	09/30/2017	70,000
Total:				\$1,561,825

^a This award was subsequently awarded under the FY 15 State and Community Development Invited Applications on September 25, 2015. This award was within the scope of our audit, and the expenditures have been combined in Syracuse’s drawdowns.

Source: Office of Justice Program

Syracuse Comprehensive Gang Model

The city of Syracuse, New York, covers approximately 25 square miles with a population of 145,170 people. According to its award application, violent crime in Syracuse remains well above not only the average for cities its size (100,000 to 249,999), but also above the average for the largest U.S. cities. In 2011, the violent crime rate in Syracuse was 892.9 per 100,000 people, and according to the application, this is about 79 percent higher than the rate for cities of comparable size.

OJJDP awarded Syracuse a total of \$1,561,825 from the Community-Based Violence Prevention Demonstration Program/State and Community Development Awards program to replicate OJJDP’s Comprehensive Gang Model (Model). The three main goals of this program are to reduce levels of current youth gang-related violence and criminal activity, discourage youth gang involvement and delinquent

behavior and mobilizing the community and informing them about gang-related issues, and enhancing the community's ability to reduce gang-related crime. According to OJJDP, its Model is a data-driven, collaborative approach to reduce and prevent gang violence that is predicated upon having a thorough understanding of a community's unique gang problem, and the factors within families, neighborhoods, and schools that play a role in this problem. The target population of the Model is youth ages 14-22 who are active violent gang members.

The OJJDP Model identifies an administrative structure and an Intervention Team composed of a multidisciplinary group of professionals who work together to case manage the intervention targets of the Model, and to identify additional prevention, intervention, and suppression activities needed in the target community. The administrative structure includes a Steering Committee, Lead Agency, Project Director, and Research Partner. The Intervention Team includes a group of award-funded partners from the fields of law enforcement, probation, outreach, education, and social services.

Figure 1
Syracuse Comprehensive Gang Model Organizational Structure



Source: Syracuse, provided as part of the award application.

The Steering Committee, co-chaired by the Mayor of Syracuse and the County Executive of Onondaga County, New York, was to assign responsibility for specific tasks to specific agencies. The Steering Committee included high-level leaders from a variety of agencies. Additionally, the Steering Committee was to evaluate the combined gang and gun violence program overall, including its governance and sustainability. According to Syracuse's Model, the Steering Committee was not only to set policy and oversee the overall direction of the gang project, but was also to take responsibility for spearheading efforts in their own organizations to remove barriers to services and to social and economic opportunities; develop effective criminal justice, school, and social agency procedures; and promote policies that would further the goals of the gang strategy.

Although the Steering Committee had the responsibility of overseeing the overall direction of the gang project, Syracuse served as the lead agency and is designated by OJP as the official recipient of the award. As a result, Syracuse was responsible for all aspects of award administration within the scope of this audit, including ensuring that its partners, which we considered to be subrecipients for this award, complied with award administration requirements as well. Within Syracuse, the Syracuse Grants Management Unit provided fiscal administration of the award, including preparing and filing appropriate documentation, maintaining source documentation, and coordinating audit requirements to ensure compliance.

Within the Syracuse Comprehensive Gang Model's administrative structure, the Project Director was accountable to the Steering Committee and responsible for managing the day-to-day administration of services and act as a point of contact for OJJDP. During our audit, we noted that the Project Director for the Syracuse Model was an employee of one of the award-funded partners. The Project Director's responsibilities included preparing progress reports submitted to OJP and working with the Research Partner to establish performance data requirements.

The Research Partner's role in the Model was to ensure that the project's data collection and analysis needs were met. The systems were set up to collect and analyze data during an assessment period, and then provide the data and analysis for examination by the Steering Committee. The measures put into place included a collection of law enforcement data and client performance data. The Steering Committee was expected to prepare the scope of work for the Research Partner to include the types of data that the Steering Committee would analyze during implementation of the program.

The Funded Partners were responsible for providing prevention, intervention, and suppression activities. In addition, the FY 2015 supplemental award was used to pay stipends to non-traditional faith leaders, known as "street ministers," due to their activity outside traditional houses of worship. These street ministers were chosen to walk through city neighborhoods to share their hard-won wisdom of how gang violence has affected them personally and/or those around them.

OIG Audit Approach

The objectives of this audit were to determine whether reimbursements claimed for award-funded costs were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether Syracuse demonstrated adequate progress towards achieving program goals and objectives.

Where possible, we tested compliance with what we considered to be the most important conditions of the award. Unless otherwise stated in our report, we applied the OJP Financial Guide as our primary criteria. The OJP Financial Guide serves as a reference manual assisting recipients in their fiduciary responsibility to safeguard funds and ensure funds are used appropriately. We also tested compliance against policies found in applicable Office of Management and Budget

(OMB) Circulars and Code of Federal Regulations (CFR) referenced in the OJP Financial Guide. The results of our analysis are discussed in the following sections of this report. The audit objectives, scope, and methodology are included in the report as Appendix 1. The Schedule of Dollar-Related Findings appears in Appendix 2.

AUDIT RESULTS

Program Performance and Accomplishments

During our audit, we were not able to determine whether or to what extent Syracuse achieved its program goals and objectives as its Model was implemented. Although Syracuse identified specific, quantifiable goals and objectives, it did not collect the appropriate performance data to allow for program evaluation.

Syracuse was selected for this competitive award based on its award application, where Syracuse identified goals, objectives, and performance measures to be used to evaluate the implementation and impact of its Comprehensive Gang Model. The three goals of the program were general in nature, and included: 1) reducing youth gang violence, 2) discouraging youth gang involvement, and 3) enhancing the community's ability to reduce youth gang participation.

Syracuse identified 10 specific, quantifiable objectives of the project's desired results related to the aforementioned goals of the program.¹ For example, the objective relating to the goal of reducing youth gang violence was that youth gang-related violent crimes committed in the program area over the course of the project period would decrease by 10 percent, and decrease by 15 percent over the long term as measured by law enforcement data. We attempted to evaluate performance according to these 10 objectives; however, Syracuse was unable to provide us with appropriate performance data to complete our analysis.

As described earlier, roles for the Steering Committee, Project Director, and Research Partner were identified in the establishment of the Model's performance measures and related data requirements. Syracuse officials told us that data was collected related to the program, however, no data had been collected for the purpose of monitoring and managing program performance against the goals and objectives identified in cooperative agreement. Officials also told us that the goals and objectives identified in the applications for the award were not measured due to coordination and communication lapses since the time the Model's application was planned. As a result, performance data measured by goals and objectives was not submitted to OJP.

In addition to the performance objectives associated with its initial award in 2013, Syracuse received a supplemental award in 2015 to organize and empower non-traditional faith leaders in the community committed to ending the cycle of gang and gun violence. These non-traditional faith leaders were known as "street ministers," due to their activity outside traditional houses of worship. We found that there were no program goals or objectives established for this award. Specifically, goals and objectives were not established to measure the performance of the street ministers, and no performance evaluations were performed by Syracuse for the 2015 funded program.

¹ A listing of the award goals and objectives is included in Appendix 3.

Due to the fact that Syracuse was unable to demonstrate the results of the Model according to its program goals and objectives, we alternatively sought out and obtained evidence demonstrating that the Model was implemented despite not being fully measured. As a result, we are not questioning the costs associated with the program, but do have concerns as to how effectively the services were provided. In addition, potential cost savings or areas that should have been limited due to lack of success may have existed within this program; however, without appropriate measures, we could not identify such issues. Given the lack of performance data, we believe that award funding was unnecessarily placed at risk for fraud, waste, and abuse. We recommend OJP ensure that Syracuse implements policies and procedures for monitoring program performance and accomplishments.

Required Performance Reports

We determined that Syracuse failed to provide OJP with timely and accurate information regarding the implementation of its Comprehensive Gang Model. Specifically, we found that Syracuse did not submit required reports in a timely and accurate manner over the life of the award.

OJP requires award recipients to complete and submit progress reports as a means to monitor performance. Syracuse was required to submit a semi-annual progress report within 30 days after the end of each semi-annual reporting period, or June 30 and December 31. These reports were to describe award activities and accomplishments toward achieving the objectives contained in the approved award application. In addition, Syracuse was required to submit an OJJDP Data Collection Tool (DCTAT) Performance Data Report along with its Progress Report.² According to OJJDP, the DCTAT Performance Data reports are used to track a recipient's progress in accomplishing specific award goals, objectives, and outcomes.

We determined that Syracuse submitted one of six semi-annual progress reports within the scope of this audit in a timely manner. The remaining five were submitted between 11 and 130 days late, averaging 88 days late for the submission of these reports. In addition, Syracuse only submitted one of three required DCTAT reports, and that DCTAT report was submitted 116 days late.

In addition to timeliness, these progress reports did not address the specific goals and objectives for the award as described earlier, and did not include adequate information for monitoring program performance. .

We determined Syracuse did not submit timely and accurate progress reports due to a lack of established policies and procedures. This lack of policies and procedures included an overall lack of coordination among Syracuse, the Project Director, and the Funded Partners to provide prevention, intervention, and suppression activity information.

² OJJDP provided training to the City of Syracuse and instructed them to submit DCTAT data with the semi-annual narrative progress reports in the Grant Management System (GMS). However, measures for reporting via DCTAT were not identified for the recipients in the Community Based Violence awards until January 30, 2016, and a grace period was provided.

OJP cannot collect sufficient and reliable data on programs or provide effective oversight of awards, without timely and accurate information, which increases the risk of fraud, waste, and abuse. We recommend OJP ensure that Syracuse implements and adheres to policies and procedures that will result in accurate and reliable progress reporting. We also recommend that OJP require Syracuse to review and revise as necessary its Progress and DCTAT Reports previously submitted to ensure that the information contained in the reports accurately reflects activities related to the implementation of its Model.

Award Financial Management

We determined that Syracuse established accounts within its financial management system to track the receipt and expenditure of award funding. However, the processes used by Syracuse to track this funding did not always identify all of the award-related expenditures incurred. As a result, we determined that Syracuse did not properly record \$44,162 in award expenditures. Syracuse adjusted its financial management system records prior to the completion of our audit to correct the classification of these expenses so that they accurately reflect award activities.

We reviewed Syracuse's process for identifying and recording award-related expenditures in its financial management system. During our testing, we identified award-related expenses that were not placed in appropriate accounts, and determined that Syracuse did not appropriately reconcile the accounts used for award funds. We recommend OJP ensure Syracuse implements and adheres to written policies and procedures to ensure that award-related receipts and expenditures are appropriately accounted and stated within its financial management system.

Single Audit

For the period of review, the OJP Financial Guide required recipients that expend more than \$500,000 or more in Federal funds in a fiscal year to have a Single Audit performed and the Single Audit Report uploaded to the Federal Audit Clearinghouse within 9 months of the end of the recipient's fiscal year - June 30 of each year for Syracuse.³ Single Audit Reports are designed to provide awarding agencies with important information about the accuracy of a recipient's financial statements and internal controls over the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

As part of our consideration of Syracuse's financial management system for the administration of this award, we reviewed Syracuse's three most recent Single

³ 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.

Audit Reports and found that the amounts related to each award were reported accurately and did not contain any audit findings specific to the award or to award administration in general. We also found that the required Single Audit Reports covered by the scope of this audit, including FYs 2013-2015 were reported to the Federal Audit Clearinghouse in a timely manner.

Award Expenditures

The approved award budget for the Model implemented by Syracuse allowed for Syracuse and six subrecipients to utilize award funding. As of, February 16, 2017, Syracuse had drawn down \$1,178,430 of the total cooperative agreement funds awarded. We found that Syracuse’s subrecipients utilized a significant percentage of the award funding, making up approximately 82 percent or \$971,975 of these total expenditures. In addition, we found that the majority of funding used by both Syracuse and its subrecipients was for personnel and fringe benefit expenses. Table 2 presents the amounts of costs by category for Syracuse and its subrecipients.

Table 2
City of Syracuse Expenditures by OJP Approved Budget Category through February 2017

Cost Category	Syracuse	Subrecipients	Total
Personnel	\$179,063	\$609,459	\$788,522
Fringe Benefits	19,761	141,672	161,433
Travel	1,107	26,382	27,489
Supplies	-	7,618	7,618
Indirect	-	96,001	96,001
Other	6,524	90,843	97,367
Total:	\$206,455	\$971,975	\$1,178,430

Note: The City of Syracuse’s approved budget included personnel, fringe, travel, contracts, supplies, and other. We created the breakout of the City’s expenses versus the expenses related to subrecipients based on expenses within each category to show how the expenditures were actually utilized and by what party involved in the award. The approved budget category for “contracts” includes all expenses related to subrecipient expenditures shown in the Subrecipients table column.

Source: OIG analysis of Syracuse records

Syracuse Expenditures

For our audit, we judgmentally sampled \$89,755 in personnel expense and \$24,537 in fringe expenses utilized by Syracuse for the implementation of its Model. During our testing, we found that the personnel and fringe expenses, noted above, were attributed to the Model’s Project Director and for overtime by Syracuse police officers working on award-funded activities. We determined that these personnel expenses were both allowable and supported, and we also determined that the amounts of Travel and Other costs were both allowable and supported.

Subrecipient Expenditures

We also reviewed expenses associated with the approved budget for Syracuse's subrecipients. We determined that the costs incurred by the six subrecipients were included in the Syracuse financial management system, and were represented as monthly billings for each subrecipient that summarized costs incurred by those organizations over that period. Also, as we discuss later in the Subrecipient Monitoring section of this report, we determined that Syracuse did not adequately monitor its subrecipients. As a result, we also requested financial management system reports from each of Syracuse's subrecipients covering the costs billed to and paid by Syracuse. For this testing, all but one subrecipient provided us with financial management system reports. Table 3 summarizes the expenditures related to the remaining five subrecipients that we examined.

Table 3
**Syracuse Comprehensive Gang Model Costs Related to
Five Subrecipients through September 2016**

Cost Category	Total
Personnel	\$532,778
Fringe Benefits	126,229
Indirect Expenses	61,899
Other Expenses	43,275
Travel	11,728
Supplies	5,874
Total:	\$781,783

Note: The City of Syracuse's approved budget included personnel, fringe, travel, contracts, supplies, and other. We created the breakout of the City's versus the expenses related to subrecipients based on expenses within each category to show how the expenditures were actually utilized and by what party involved in the cooperative agreement in Table 4. This table represents the reconcilable Subrecipient transactions from which we chose our sample for further testing.

Source: OIG analysis of Syracuse records

We judgmentally selected a sample of expenditures related to the five subrecipients that provided financial reports and determined that the billings submitted by these subrecipients were generally accurate, included only allowable costs, and were supported by financial management system reports and other source documentation. However, we also identified one subrecipient expenditure in the amount of \$918 that was not adequately supported and a second expenditure for supplies totaling \$222 that was a duplicate charge. Because we consider these matters immaterial, we do not question the funds, but noted the deficiencies for Syracuse and OJP management to consider in their overall subrecipient monitoring.

Subrecipient Monitoring

We determined that Syracuse failed to implement an effective process for monitoring the Comprehensive Gang Model partners, which we consider to be subrecipients for this award. As discussed in the Award Expenditures section of this

report, we requested financial accounting information for each of the six subrecipients associated with this award. In response, we were provided documentation from five of the six subrecipients. However, Syracuse did not obtain from the sixth subrecipient accounting backup or data to support \$98,858 in indirect and fringe calculations, or provide invoices or receipts for the supplies, consultants/contracts, or other expenditures. Therefore, we were unable to determine whether the expenditures were allowable and appropriately supported.

While we were able to complete testing of expenditures made by the five subrecipients that provided us with information for this audit, because we were unable to test all of the billings associated with one subrecipient and the aforementioned expenditures and because Syracuse did not conduct financial monitoring of any subrecipients, we determined the payments made to the subrecipient totaling \$98,858 were unsupported.

Syracuse’s Comprehensive Gang Model established Syracuse as the lead agency along with its partners that participated in the planning and submission of the award application. These partners were identified in the award application approved by OJP. Table 4 identifies the six subrecipients associated with the Model. Approximately 82 percent of award-related expenditures claimed through February 2017 for this award were attributed to these subrecipients.

Table 4
Subrecipient Expenditures

Subrecipient	Expenditures
Subrecipient A	\$300,793
Subrecipient B	190,192
Subrecipient C	175,309
Subrecipient D	160,636
Subrecipient E	130,818
Subrecipient F	13,956
Total:	\$971,704

Source: OIG analysis of Syracuse records

As the direct recipient of the award, Syracuse was responsible for monitoring its subrecipients and ensuring that all fiscal and programmatic responsibilities of these agencies were performed. The OJP Financial Guide states that direct recipients should be familiar with, and periodically monitor, their subrecipient’s financial operations, records, systems, and procedures. Additionally, direct recipients should pay particular attention to the subrecipient’s maintenance of current financial data.

We determined that Syracuse lacked written policies and procedures for monitoring its subrecipients and did not implement best practices identified in the OJP Financial Guide, such as: (1) reviewing monthly financial and performance reports; (2) performing site visits to examine financial and programmatic records and to observe operations; and (3) reviewing detailed financial and program data and information (i.e., timesheets, invoices, contract, and ledgers) submitted by the subrecipient when no site visit is conducted.

Syracuse officials told us that they had not been monitoring subrecipients related to this award because they were not familiar with monitoring requirements. These officials also told us that they have recently attended training provided by OJP, and will begin monitoring subrecipients as required. We recommend that OJP remedy the \$98,858 in unsupported costs related to the lack of documentation provided by one of Syracuse's subrecipients, and also ensure Syracuse implements and adheres to written subrecipient monitoring policies and procedures.

Budget Management and Control

According to the OJP Financial Guide, recipients are responsible for establishing and maintaining an adequate accounting system and financial records that have the capability to compare actual expenditures or outlays with budgeted amounts separately for each award, program, or subaward. Recipients must submit an award adjustment notice if (1) proposed cumulative changes are greater than 10 percent of the total award, (2) there is a dollar increase or decrease to a direct cost category, (3) the budget modification changes the scope of a project, or (4) an adjustment affects the cost category that was not included in the approved budget.

During our audit, we compared the budget and actual amounts of Syracuse's Model's expenditures according to cost categories through September 30, 2016, and determined that Syracuse was complying with the budget requirements outlined above. We also determined that Syracuse has an adequate process for monitoring its budget compliance using its financial management system and related records.

Drawdowns

The term drawdown is used to describe the process when an award recipient requests funding under an approved award agreement. OJP allows award recipients two options for requesting drawdowns. The recipient can either request a drawdown to reimburse past award expenditures or request a drawdown in advance, but it must spend advance drawdowns within 10 calendar days after receiving the funding or return the unspent funds to OJP.

Between July 2014 and February 2017, Syracuse requested funds through ten drawdowns totaling \$1,178,430.⁴ We determined that Syracuse intended to request funding on a reimbursement basis, and the ten requests were based on an electronic spreadsheet Syracuse maintained to track drawdowns as well as award-related financial reporting data.

We reviewed Syracuse's process for requesting funding, including the electronic spreadsheet, and identified one request for funding that was incorrectly

⁴ There was a remaining balance of \$32,403 in grant funds at the close of the audit. These funds will be reviewed by OJP during the award's closeout, where a financial reconciliation is performed, and a determination on if those funds are de-obligated will be made at that time.

calculated and included in that drawdown. Specifically, a drawdown request in August 2016 included \$18,513 that was not appropriately supported according to Syracuse policy. In March 2017, Syracuse found the discrepancy, and the excess amount was offset to account for the error. We determined that this error went undetected for about 7 months because Syracuse does not routinely reconcile the information in the financial management system with the same information used in the process to request funding.

We recommend that OJP ensure Syracuse implements and adheres to written policies and procedures that will improve the accuracy of its process for requesting funding.

Federal Financial Reports

The financial aspects of awards are monitored through Federal Financial Reports (FFRs). The FFRs provide information on actual funds spent and the unobligated amount remaining on the award. According to the OJP Financial Guide, FFRs are due 30 days at the end of the most-recent quarterly reporting period, and final reports must be submitted no later than 90 days following the end of the award period.

Between January 2014 and October 2016, we found Syracuse submitted 12 FFRs. During our audit, we found 7 of the 12, or 58 percent, required FFRs late, with reports ranging from 2 to 82 days late. In addition, we determined the amounts reported in two FFRs were inaccurate because they overstated actual award-related financial activity. Specifically, we determined these inaccuracies were related to the financial management system errors associated with one of the subrecipients already described. These inaccuracies included expenses totaling \$149,771 that were reported to OJP, but never requested for reimbursement.

OJP is not able to assess the status of award funds, the status of the project overall, and compare actual accomplishments to objectives without timely and accurate FFRs. We recommend that OJP ensure that Syracuse implements and adheres to written policies and procedures for submitting accurate and timely FFRs.

Other Matters - Background Checks

The purpose of this award is to reduce and prevent youth gang violence with a target population of 14-22 years of age; therefore, we assessed the processes Syracuse used to safeguard minor children participating in this program. Although OJP did not impose any special conditions requiring such safeguards in this award, OJP does require recipients of mentoring awards to "...certify that it has appropriate criminal background screening procedures in place, to the extent permitted by state, local, and federal law, to evaluate any employee, contractor, or volunteer working under this award who is expected to have direct substantial contact with minor children."

During our audit, we found that Syracuse has hiring policies that include criminal background checks. However, Syracuse did not have policies or procedures to ensure its subrecipients have similar policies. We recommend that OJP ensure that Syracuse implements and adheres to policies that safeguard youth, including completing criminal background screening for any award-related individuals having direct and substantial contact with minor children.

CONCLUSION AND RECOMMENDATIONS

As a result of our audit testing, we concluded that Syracuse did not comply with the OJP Financial Guide and CFR requirements in our selected samples. Specifically, we found Syracuse: (1) did not collect and maintain appropriate performance data to allow for program evaluation, (2) did not consistently submit accurate and timely performance reports, (3) did not consistently ensure accuracy of financial accounting data, (4) did not implement an effective process to monitor subrecipients, (5) held excess cash on hand due to a drawdown request made in error, (6) did not submit timely and accurate Federal Financial Reports, and (7) did not ensure individuals associated with the award program who are working with youth have the appropriate background checks. We also questioned costs totaling \$98,858. We provide nine recommendations to OJP and Syracuse to address these deficiencies.

We recommend that OJP ensure Syracuse:

1. Implements policies and procedures for monitoring program performance and accomplishments.
2. Implements and adheres to policies and procedures that will result in accurate and reliable progress reporting.
3. Revises as necessary Progress and DCTAT Reports previously submitted to ensure that the information contained in the reports accurately reflects activities related to the implementation of its Model.
4. Implements and adheres to written policies and procedures to ensure that award-related receipts and expenditures are appropriately accounted and stated within its financial management system.
5. Implements and adheres to written subrecipient monitoring policies and procedures.
6. Implements and adheres to written policies and procedures that will improve the accuracy of its process for requesting funding.
7. Implements and adheres to written policies and procedures for submitting accurate and timely FFRs.
8. Implements and adheres to policies that safeguard youth, including completing criminal background screening for any award-related individuals having direct and substantial contact with minor children.
9. Remedy the \$98,858 in unsupported costs related to the lack of documentation provided by one of its subrecipients.

APPENDIX 1

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this audit were to determine whether reimbursements for costs under the award we reviewed were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether Syracuse demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas: financial management, expenditures, subrecipient monitoring and expenditures, program performance, reporting, drawdowns, budget management and control, and compliance with special conditions. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the award reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. We determined that matching, accountable property, and program income, were not applicable to this audit. Unless otherwise stated in this report, the criteria we audited against were contained in the OJP Financial Guide and the award documentation.

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

Our audit of OJJDP Multi-State Community-Based Violence Prevention Program cooperative agreement 2013-PB-FX-K001 was limited to activity occurring between October 1, 2013 and September 30, 2016. As of January 30, 2018, Syracuse had drawn down \$1,529,422 of the \$1,561,825 awarded. There was a remaining balance of \$32,403 in grant funds at the close of the audit. These funds will be addressed, released or deobligated, by OJP through its grant closeout process. We determined the accounting records obtained from Syracuse were sufficient to conduct our audit. We also reconciled the general ledger and accounting schedules to the requested amounts and also reconciled the subrecipients' accounting records to these reconciliations and schedules for accuracy.

During our audit, we obtained information specific to the management of DOJ funds from OJP's Grants Management System (GMS), Syracuse's accounting system, and various subrecipient accounting system information. 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.

APPENDIX 2

SCHEDULE OF DOLLAR-RELATED FINDINGS

<u>Description</u>	<u>Amount</u>	<u>Page</u>
Questioned Costs:		
Subrecipient Costs not adequately supported	\$98,858	9
Unsupported Costs	\$98,858	
<i>Gross Questioned Costs⁵</i>	<i>\$98,858</i>	
TOTAL DOLLAR-RELATED FINDINGS	<u>\$98,858</u>	

⁵ **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.

APPENDIX 3

2013 AWARD GOALS AND OBJECTIVES

Goal 1: Reduce levels of current youth gang-related violence and criminal activity.
<i>Objective 1:</i> youth gang-related violent crimes committed in the Southside of Syracuse will decrease by 10% over the course of project period and 15% over the long-term as measured by law enforcement data. Performance measures will include reductions in the rates of robbery, homicide, assaults, shots fired, shots fired with injury, and weapons-related offenses, especially criminal possession of a firearm.
<i>Objective 2:</i> youth, gang-related non-violent criminal activity in the Southside of Syracuse will decrease by 10% over the course of the project period and 15% over the long-term as measured by law enforcement data. Performance measures will include reductions in rates of Part I property crime, quality of life calls for service and drug-related calls for service.
<i>Objective 3:</i> 20% proportional increase in the % of residents in the Southside who report improvements between survey waves in perceptions of safety from gang-related crime and violence as measured by pre-post community surveys of residents. Performance measures will include the percentage of residents reporting increases in perceptions of public safety, reductions in perceptions of gang-motivated violence, and reductions in the impact of gangs and gang violence in their lives.
Goal 2: Discourage youth gang involvement and delinquent behavior in the Southside of Syracuse while mobilizing the community and informing them about gang issues.
<i>Objective 1:</i> 30% of program youth will not offend or reoffend for the duration of the program period as measured by law enforcement data. Performance measures will include the number of program youth and the percentage experiencing new arrests or court referrals for gang-related and non-gang-related activity.
<i>Objective 2:</i> 30% of program youth will display increased ability to manage substance, behavioral and mental health problems by the end of intervention services as measured by MIT client assessments and self-reporting. Performance measures will include the number of youth participating in MIT services, the percentage reporting increased ability to manage these problems and MIT client assessments reporting increased ability to manage these problems.
<i>Objective 3:</i> 75% of families participating in Functional Family Therapy will express improved familial capacity to engage youth in avoiding gang activity and violence by the end of program participation, as measured by client assessments. Performance measures will include the number of families and youth participating and completing MIT services and the number and percentage of families reporting improved familial capacity.
<i>Objective 4:</i> 20% proportional improvement in the % of residents in the Southside who report more positive perceptions on quality of life indicators, community engagement and views of the police by the end of the program period, measured by pre-post community surveys.

Goal 3: Enhance the community's ability to reduce youth gang participation and crime while creating org. change that sustains lasting results.

Objective 1: 90% of MIT members will report at the end of the program period that their involvement contributed to their understanding of youth involvement in gangs and gang-related activity as measured by surveys. Performance measures will include the number of organizations served by training and technical assistance who also report improvements in operations based on that assistance.

Objective 2: 90% of MIT members will report improved coordination of existing prevention, suppression, and intervention resources by the end of the program period as measured by surveys. Performance measures will include policies and procedures developed that improve coordination.

Objective 3: 90% of MIT members will report at the end of the program period a desire to continue participation in multi-disciplinary partnerships that seek to address issues of youth gangs and gang-related violence.

SYRACUSE RESPONSE TO THE DRAFT AUDIT REPORT⁶



OFFICE OF THE MAYOR

Stephanie A. Miner, Mayor

November 1, 2017

Mr. Thomas A Puerzer
Regional Audit Manager
US Department of Justice
Office of the Inspector General
Philadelphia Regional Audit Office
701 Market St, Suite 2300
Philadelphia, PA 19106

Dear Mr. Puerzer:

Thank you for allowing the City of Syracuse to respond to the findings of the audit of our Comprehensive Gang Model Grant #2013-PB-FX-K001. I will address your recommendations in this letter.

Recommendations:

1) Implements policies and procedures for monitoring program performance and accomplishments.

The City of Syracuse has procedures in place for grant implementation and administration but they needed to be put in writing and be more widely disseminated so that all staff involved in grants is aware of the requirements. Please see Attachment A - memo entitled "Administering Federal Department of Justice Grants Policies and Procedures". These steps will be followed with our current and future USDOJ grants.

2) Implements and adheres to policies and procedures that will result in accurate and reliable progress reporting.

The Project Director who was physically located at one of the partner agencies was in charge of submitting the semi-annual progress reports. The Director, while skilled at coordinating the efforts of the grant, lacked technical troubleshooting skills and was frequently delayed in submitting reports because

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⁶ Attachments to this response were not included in this final report.

of these issues. The Bureau of Research for the City of Syracuse will be responsible for submission of the progress reports going forward.

- 3) **Revise as necessary progress and DCTAT reports previously submitted to ensure that the information contained in the reports accurately reflects activities related to the implementation of its model.**

Project Director of the Comprehensive Gang Model grant has reviewed the reports and states that he submitted accurate information on the DCTAT reports and that no revisions are necessary.

- 4) **Implement and adhere to written policies and procedures to ensure that award-related receipts and expenditure are appropriately accounted and stated within its financial management system.**

The City of Syracuse has procedures in place for grant implementation and fiscal administration but they needed to be put in writing and be more widely disseminated so that all staff involved in grants is aware of the requirements. Please see Attachment A - memo entitled "Administering Federal Department of Justice Grants Policies and Procedures". These steps will be followed with our current and future USDOJ grants.

- 5) **Ensure Syracuse implements and adheres to written subrecipient monitoring policies and procedures**

In April, 2017, two members of the Bureau of Research for the City of Syracuse attended the Grants Management USA Federal Grant Management Workshop to gain additional knowledge of the process of grant monitoring. Two members of our Research staff and our police Department have completed the DOJ-sponsored Grants Financial Management Online Training.

Prior to the end of the grant the Research Director from the City of Syracuse performed monitoring site visits to [REDACTED]

[REDACTED], [REDACTED], [REDACTED], [REDACTED]
[REDACTED]. Please see attached documentation.

- 6) **Implements and adheres to written policies and procedures that will improve the accuracy of its process for requesting funding.**

Please see Attachment A - memo entitled "Administering Federal Department of Justice Grants Policies and Procedures". These steps will be followed with our current and future USDOJ grants.

7) Implements and adheres to written policies and procedures for submitting accurate and timely FFRs.

Please see Attachment A - memo entitled "Administering Federal Department of Justice Grants Policies and Procedures". These steps will be followed with our current and future USDOJ grants.

8) Implements and adheres to policies that safeguard youth, including completing criminal background screening for any award-related individuals having direct and substantial contact with minor children.

All agencies involved in the Comprehensive Gang Model grant has extensive experience working with youth and all have their own processes to check the background of potential employees that may be working with youth

9) Remedy the \$98,858 in unsupported costs reacted to the lack of documentation provided by one of its subrecipients.

Please see the attached supporting documentation submitted by [REDACTED] [REDACTED] to support the questioned costs. Please note that at no time during our 4 year grant did the USDOJ ever tell us that the supporting documentation that we were submitting on behalf of [REDACTED] was not sufficient. If we had been made aware of this situation it would have been corrected sooner.

Mr. Puerzer, I have attached much information along with this letter. I am hoping that this information from [REDACTED] will support any question you may have about their supporting documentation. Again, at no time did the USDOJ ask us for additional supporting documentation for any of our reimbursement requests. The Director of Research has now been trained in federal grant administration and is hoping to take part in additional in the coming year. There were site visits made to several of our grant partners after the audit was completed and Grant Monitoring Checklists have been attached. If there is any other information you need, please feel free to contact Janet Burke, our Director of Research and she will be happy to assist you in any way she can.

Sincerely,

Stephanie A. Miner
Mayor



**THE 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

NOV 13 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 Juvenile Justice and Delinquency Prevention Community-Based Violence Prevention Program Funding Awarded to Syracuse, NY*

This memorandum is in reference to your correspondence, dated October 13, 2017, transmitting the above-referenced draft audit report for the City of Syracuse (Syracuse). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **nine** recommendations and **\$98,858** in questioned costs. The following is the Office of Justice Programs' (OJP's) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. We recommend that OJP ensures that Syracuse implements policies and procedures for monitoring program performance and accomplishments.

OJP agrees with the recommendation. We will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring that program performance and accomplishments are monitored.

2. We recommend that OJP ensures that Syracuse implements and adheres to policies and procedures that will result in accurate and reliable progress reporting.

OJP agrees with the recommendation. We will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring that progress reporting is accurate and reliable.

- 3. We recommend that OJP ensures that Syracuse revises as necessary progress and DCTAT Reports previously submitted to ensure that the information contained in the reports accurately reflects activities related to the implementation of its model.**

OJP agrees with the recommendation. We will require Syracuse to review its previously submitted progress reports and Data Collection Tool (DCTAT) Performance Data Reports, and revise the reports, as necessary, to ensure that the information contained in the reports accurately reflects activities related to the implementation of its model.

- 4. We recommend that OJP ensures that Syracuse implements and adheres to written policies and procedures to ensure that award-related receipts and expenditures are appropriately accounted and stated within its financial management system.**

OJP agrees with the recommendation. We will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring that award-related receipts and expenditures are appropriately accounted for and posted to its financial management system.

- 5. We recommend that OJP ensures that Syracuse implements and adheres to written subrecipient monitoring policies and procedures.**

OJP agrees with the recommendation. We will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring that subrecipients are properly monitored.

- 6. We recommend that OJP ensures that Syracuse implements and adheres to written policies and procedures that will improve the accuracy of its process for requesting funding.**

OJP agrees with the recommendation. We will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring accuracy in its process for requesting funding.

- 7. We recommend that OJP ensures that Syracuse implements and adheres to written policies and procedures for submitting accurate and timely FFRs.**

OJP agrees with the recommendation. We will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring that future Federal Financial Reports (FFRs) are accurate and timely.

8. **We recommend that OJP ensures that Syracuse implements and adheres to policies that safeguard youth, including completing criminal background screening for any award-related individuals having direct and substantial contact with minor children.**

OJP agrees with the recommendation. We will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring that youth are safeguarded; and which include requirements for completing criminal background screening for any award-related individuals having direct and substantial contact with minor children.

9. **We recommend that OJP remedy the \$98,858 in unsupported costs related to the lack of documentation provided by one of its subrecipients.**

OJP agrees with the recommendation. We will work with Syracuse to remedy the \$98,858 in questioned costs, related to the lack of documentation provided by one of Syracuse's subrecipients, for expenditures charged to Cooperative Agreement Number 2013-PB-FX-K001.

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.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
for Operations and Management

LeToya A. Johnson
Senior Advisor
Office of the Assistant Attorney General

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

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Justice Management Division

OJP Executive Secretariat
Control Number IT20171030140538

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

The Department of Justice (DOJ) Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs and the city of Syracuse (Syracuse). OJP's response is incorporated in Appendix 5 and Syracuse's response is incorporated in Appendix 4 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 response and summary of actions necessary to close the report.

Recommendations for OJP:

1. Ensure Syracuse implements policies and procedures for monitoring program performance and accomplishments.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring that program performance and accomplishments are monitored.

Syracuse neither agreed nor disagreed with the recommendation, but stated in its response it developed written procedures for award implementation and administration. We reviewed a memo Syracuse attached to its response entitled *Administering Federal Department of Justice Grants Policies and Procedures*. Based on our review, we do not believe that the procedures describe in sufficient detail what actions would be performed to ensure effective monitoring. As a result, we find that the procedures do not adequately address this recommendation.

This recommendation can be closed when we receive documentation demonstrating Syracuse implements policies and procedures for monitoring program performance and accomplishments.

2. Ensure Syracuse implements and adheres to policies and procedures that will result in accurate and reliable progress reporting.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with Syracuse to obtain a copy of implemented policies and procedures that ensure progress reporting is accurate and reliable.

Syracuse neither agreed nor disagreed with this recommendation. Syracuse stated that the Project Director was in charge of submitting the semi-annual progress reports, but the individual in that position lacked technical troubleshooting skills and was frequently delayed in submitting reports. Additionally, the Bureau of Research for the City of Syracuse will be responsible for submission of the progress reports going forward.

This recommendation can be closed when we receive documentation demonstrating Syracuse has implemented written policies and procedures for ensuring accurate and timely progress reporting.

3. Ensure Syracuse revises, as necessary, progress and DCTAT Reports previously submitted to ensure that the information contained in the reports accurately reflects activities related to the implementation of its Model.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will require Syracuse to review previously submitted progress reports and Data Collection Tool (DCTAT) Performance Data Reports, and revise the reports, as necessary, to ensure that the information contained in the reports accurately reflects activities related to the implementation of its model.

Syracuse, in its response to the draft report, stated that the Project Director of the Comprehensive Gang Model award reviewed the reports and determined he submitted accurate DCTAT information, and that no revisions are necessary.

During the audit, we requested and Syracuse did not provide us with documentation to support the accuracy of the report information. Additionally, in its response, Syracuse did not include any documentation supporting its claim that the report information was accurate.

This recommendation can be closed when we receive documentation demonstrating Syracuse has adequately supported its DCTAT reports through the review and revision, if necessary, of the progress and DCTAT reports.

4. Ensure Syracuse implements and adheres to written policies and procedures to ensure that award-related receipts and expenditures are appropriately accounted and stated within its financial management system.

Resolved. OJP concurred with our recommendation. OJP stated in its response it will coordinate with Syracuse to obtain a copy of implemented policies and procedures that ensure award-related receipts and expenditures are appropriately accounted for and posted to financial managements systems.

Syracuse stated in its response that it has procedures in place for implementation and fiscal administration, but the procedures need to be put in writing and be more widely disseminated so that all staff involved in awards are aware of the requirements. Syracuse attached to its response a memo entitled *Administering Federal Department of Justice Grants Policies and Procedures*.

We reviewed the memo, but determined that it does not adequately address this recommendation. Specifically, Syracuse's response does not demonstrate that written policies and procedures have been implemented and are followed

by appropriate personnel to properly record receipts and expenditures within its financial management system.

This recommendation can be closed when we receive documentation demonstrating that Syracuse has written and implemented policies and procedures to ensure that award-related receipts and expenditures are appropriately accounted and stated within its financial management system. This should include the appropriate actions and personnel required to accomplish a process of when a receipt or expenditure is identified, how it is recorded, what department or personnel inputs and approves the action, and other principles, rules, and guidelines formulated by Syracuse to reach its desired goal or outcome.

5. Ensure Syracuse implements and adheres to written subrecipient monitoring policies and procedures.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with Syracuse to obtain a copy of implemented policies and procedures that ensures subrecipients are properly monitored.

Syracuse stated in its response that two members of the Bureau of Research for the City of Syracuse attended the Grants Management USA Federal Grant Management Workshop to gain additional knowledge of the process of award monitoring. Additionally, the response noted that two members of the Research Staff and Police Department completed the DOJ-sponsored Grants Financial Management Online Training. Additionally, the response indicated that Syracuse has started performing site visits at four of the six subrecipients identified in the body of this report. Finally, Syracuse also included a memo entitled *Administering Federal Department of Justice Grants Policies and Procedures*.

In our review of Syracuse's response, we found that the actions taken do not adequately address this recommendation. Specifically, we found that the policies and procedures provided were not complete, and no documentation was provided that demonstrated the implementation of the policies and procedures. As an example, the policy includes a section covering subrecipients; however, while the section addresses the results of the policy and who is responsible for the policies implementation, the policy does not include how the desired results are to be obtained.

This recommendation can be closed when we receive documentation demonstrating that Syracuse has implemented policies and procedures that ensure subrecipients are properly monitored. This should include the appropriate actions and personnel required to attend training (if required), timing or risk-based approach to site visits, appropriate documentation required to receive reimbursement, and other principles, rules, and guidelines formulated by Syracuse to reach its desired goal or outcome.

6. Ensure Syracuse implements and adheres to written policies and procedures that will improve the accuracy of its process for requesting funding.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring accuracy in its process for requesting funding.

Syracuse neither agreed nor disagreed with this recommendation, but stated in its response that written procedures for award implementation and administration were developed.

Syracuse also included a document in support of their actions taken, entitled *Administering Federal Department of Justice Grants Policies and Procedures*. We reviewed this document and do not believe that it adequately addresses this recommendation. Specifically, we found that the document does not describe in sufficient detail the procedures to be followed that would ensure accurate drawdown requests. In the policy, Syracuse noted that the Project Manager will ensure that the funds are being expended in accordance with the provisions of the award; however, this does not address the steps necessary to request funding (drawdowns).

This recommendation can be closed when we receive documentation demonstrating Syracuse has implemented policies and procedures that ensure accurate drawdown requests are made.

7. Ensure Syracuse implements and adheres to written policies and procedures for submitting accurate and timely FFRs.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring that future Federal Financial Reports (FFRs) are accurate and timely.

Syracuse neither agreed nor disagreed with this recommendation, but stated in its response that written procedures for award implementation and administration were developed.

We reviewed the document Syracuse included with its response, entitled *Administering Federal Department of Justice Grants Policies and Procedures*, and do not believe the document adequately addresses this recommendation. Specifically, the document does not describe in sufficient detail the procedures to be followed that would ensure accurate and timely FFRs are submitted. The document states that the City of Syracuse Department of Finance or the Department of Police's Audit and Budget Control Division will be responsible for submitting financial reports. However, the document does not address the steps necessary to submit accurate and timely FFRs by those organizations.

This recommendation can be closed when we receive documentation demonstrating Syracuse implemented policies and procedures that ensure the accurate and timely submission of FFRs.

8. Ensure Syracuse implements and adheres to policies that safeguard youth, including completing criminal background screening for any award-related individuals having direct and substantial contact with minor children.

Resolved. OJP concurred with our recommendation. OJP stated in its response that it will coordinate with Syracuse to obtain a copy of written policies and procedures, developed and implemented, for ensuring that youth are safeguarded.

Syracuse neither agreed nor disagreed with this recommendation, but stated in its response that all agencies involved in the Comprehensive Gang Model award have processes to check the background of award-related employees working with minor children.

Syracuse also included a document, entitled *Administering Federal Department of Justice Grants Policies and Procedures*, that was to demonstrate its policy on background checks. In our review of the document, we found that the document did not include policies or procedures for monitoring agencies involved in the Comprehensive Gang Model controls to ensure the safety of minor children.

This recommendation can be closed when we receive documentation demonstrating Syracuse has implemented policies that safeguard youth that participate in award-related programs.

9. Remedy the \$98,858 in unsupported costs related to the lack of documentation provided by one of its (Syracuse) subrecipients.

Resolved. OJP concurred with our recommendation. In its response, OJP stated it will work with Syracuse to remedy the \$98,858 in questioned costs related to the lack of documentation provided by one of Syracuse's subrecipients for expenditures charged under the Cooperative Agreement.

Syracuse included with its response documentation it claimed to support the expenditures made by an award-funded subrecipient. Further, Syracuse stated that the DOJ did not ask for additional supporting documentation for any of its reimbursement requests during the 4 year award. Regardless of whether such documentation was requested during the award period, according to the terms of the cooperative agreement, Syracuse was required to ensure that accounting records with source documentation be maintained and readily available in the event of an audit, such as our review. We reviewed the documentation that Syracuse submitted and will coordinate with OJP to obtain its determination on that documentation.

This recommendation can be closed when OJP provides us the results of its analysis for, and any additional evidence it used in, determining that Syracuse demonstrated support for the \$98,858 in unsupported costs for its subrecipient.



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