



Audit of the Office of Justice Programs
Comprehensive Opioid Abuse Site-Based Program
Cooperative Agreement Awarded to the
West Allis Health Department,
West Allis, Wisconsin



AUDIT DIVISION

22-079

MAY 2022



EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Comprehensive Opioid Abuse Site-Based Program Cooperative Agreement Awarded to the West Allis Health Department, West Allis, Wisconsin

Objectives

The Office of Justice Programs (OJP) Bureau of Justice Assistance awarded the West Allis Health Department, located in West Allis, Wisconsin, a fiscal year 2018 cooperative agreement totaling \$994,766 for a Comprehensive Opioid Abuse Site-based 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 the auditee demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

As a result of our audit, we concluded that the West Allis Health Department is making progress as it works towards accomplishing the project goals and objectives. In addition, our audit did not identify significant concerns regarding the West Allis Health Department's performance reports, expenditures, budget management and control, and drawdowns. However, we identified some inaccuracies in the Federal Financial Reports (FFR) completed by the auditee.

Recommendations

Our report contains one recommendation to OJP. We requested a response to our draft audit report from the West Allis Health Department and OJP, which can be found in Appendices 2 and 3, respectively. Our analysis of those responses is included in Appendix 4.

Audit Results

The purposes of the OJP award we reviewed were to reduce opioid abuse and the number of overdose fatalities and to mitigate the impacts on crime victims. The project period for the cooperative agreement was from October 2018 through September 2022. As of March 2022, the West Allis Health Department had drawn down a cumulative amount of \$399,198 for the award we reviewed.

Based on our review, we believe the West Allis Health Department is making progress as it works towards achieving its primary program goals. We also did not identify significant concerns regarding the West Allis Health Department's budget management and control, expenditures, drawdowns, and performance reports.

However, we did find that the FFRs the West Allis Health Department submitted from April 2020 to March 2021 contained errors in the expenditure amounts reported. As a result, we recommend that OJP require the West Allis Health Department to enhance its current financial policies and procedures to account for accurate completion of FFRs.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of the West Allis, Wisconsin, Health Department’s Comprehensive Opioid Abuse Site-based Program (COAP) cooperative agreement awarded by the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA).¹ The West Allis Health Department was awarded one cooperative agreement totaling \$994,766, as shown in Table 1.

Table 1

Cooperative Agreement Awarded to West Allis (WI) Health Department

Award Number	Award Date	Project Period Start Date	Project Period End Date ^a	Award Amount
2018-AR-BX-K106	09/29/2018	10/01/2018	09/30/2022	\$994,766
Total:				\$994,766

^a This date reflects a no-cost extension granted by OJP; the project’s original end date was September 30, 2021.

Source: JustGrants

The COAP cooperative agreement awarded to the West Allis Health Department was provided to address opioid abuse and violence in West Allis, Wisconsin, by applying the Cardiff Model, which is a multi-agency approach to violence prevention that relies on the strategic use of information from health care and law enforcement organizations to improve policing and community violence prevention programs. In healthcare settings, violence-related injury data including location, time, date, and mechanism of injury are collected and combined with information from law enforcement to show where violence occurs. Accordingly, healthcare, law enforcement, public health agencies, other government agencies, and community organizations are then positioned to use this information to create effective injury and violence prevention policies and programs to reduce opioid abuse and the violence associated with opioid abuse. The Cardiff Model was implemented in West Allis through the BJA award to address the intersection of violence and opioid misuse by incorporating and discussing opioid-related datasets alongside violence datasets. The model has a twofold approach: (1) interpersonal violence data from emergency departments, police, and emergency response providers is collected, linked, and mapped; and (2) multidisciplinary stakeholders convene to discuss and monitor violence prevention strategies.

The audited award is a cooperative agreement with the BJA that is research-based and is part of the Comprehensive Addiction and Recovery Act (CARA) Program. According to the BJA, CARA establishes a comprehensive, coordinated, and balanced strategy through enhanced grant programs that expand prevention and education efforts while also promoting treatment and recovery. The program also supports the implementation, enhancement, and proactive use of prescription drug monitoring programs to support clinical decision-making and prevent the abuse and diversion of controlled substances. According to its

¹ OJP awards a cooperative agreement when it anticipates being substantially involved with the recipient during performance of the funded activity. We use the terms cooperative agreement, grant, and award interchangeably throughout the report.

award application, the West Allis Health Department planned to use program funds to enhance violence surveillance systems and intervention that involves data sharing and violence prevention among law enforcement, and the public health and medical fields. The Medical College of Wisconsin Comprehensive Injury Center was designated as the research partner for the project.

The Awardee

The West Allis, Wisconsin, Health Department is a city department that provides health-related services to the citizens of West Allis, Wisconsin. The city of West Allis, Wisconsin, is located in Milwaukee County, Wisconsin, and is part of the Milwaukee, Wisconsin, metropolitan statistical area.

OIG Audit Approach

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 the auditee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of award management: program performance and accomplishments, award financial management, award expenditures, budget management and control, drawdowns, and federal financial reports.

We tested compliance with what we consider to be the most important conditions of the cooperative agreement. The DOJ Grants Financial Guide (Guide) and the award documents contain the primary criteria we applied during the audit. The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology.

Audit Results

Program Performance and Accomplishments

We reviewed required performance reports and award documentation, and we interviewed auditee officials to determine whether the West Allis Health Department demonstrated adequate progress towards achieving program goals and objectives. We also reviewed the West Allis Health Department's compliance with the special conditions identified in the award documentation.

Program Goals and Objectives

There are two primary goals of the COAP award: (1) to reduce opioid abuse and the number of overdose fatalities, and (2) to mitigate the impacts on crime victims. To evaluate the auditee's progress towards achieving the award goals, during our fieldwork we initially reviewed all six progress reports, submitted by the auditee to OJP, which covered the period of October 2018 through June 2021. We compared all the activities recorded in the progress reports to supporting documentation, and we confirmed that the auditee maintained evidence of its reported accomplishments. For example, the West Allis Health Department identified in its progress reports that it was continuing to meet with local community-based organizations and continuing to collect relevant hospital data. The documentation we reviewed supported that these meetings took place and that the relevant hospital data was collected.

We also reviewed the most recent progress report submitted, covering the period of July through December 2021, and we interviewed key personnel working on the cooperative agreement to determine if the West Allis Health Department was still working towards achieving the program goals and objectives. According to this most recent progress report, the West Allis Health Department: (1) met with local partners to discuss data goals and gaps related to the creation of a data warehouse and data dashboard for violence prevention tracking; and (2) assisted a police victim advocate in developing a program plan, marketing, and a budget for expanding a violence victim services program. Overall, while the West Allis Health Department has not yet met its primary goals, based on our review of the progress reports, we believe the West Allis Health Department is making progress as it works towards achieving them.

Compliance with Special Conditions

Special conditions are agreement-specific terms and conditions that are included with an award. We evaluated the special conditions for the audited cooperative agreement and selected a judgmental sample of the requirements that are significant to performance under the award and are not addressed in another section of this report. We evaluated Special Condition Number 5, *Required Training for Point of Contact and all Financial Points of Contact*, and Number 42, *Confidentiality of Data*. Based on our review, we determined that the West Allis Health Department complied with Special Condition Number 42, but it did not fully comply with Number 5.

Special Condition Number 5 required the Point of Contact and the Financial Point of Contact for the award to complete online DOJ Grants Financial Management Training within 120 days of the award date. While the original auditee officials in these positions completed the training within the required timeframe, the replacement officials (who assumed their positions in July 2019 and July 2020, respectively) did not complete

the training until March 2022, after we brought the requirement to their attention. Because the training has now been completed, we make no recommendation related to this matter.

Award Financial Management

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. To assess the West Allis Health Department's financial management of the audited cooperative agreement, we conducted interviews with financial staff, examined policies and procedures, and inspected award documents. We also reviewed the city of West Allis, Wisconsin's, single audit report for fiscal year 2019 to identify reported internal control weaknesses and significant non-compliance issues related to federal awards.² Finally, we performed testing in the areas that were relevant for the management of this cooperative agreement, as discussed throughout this report.

Based on our review, we did not identify significant concerns related to the financial management and internal controls of the West Allis Health Department COAP program.

Single Audit

Non-federal entities that receive federal financial assistance are required to comply with the Single Audit Act of 1984, as amended. The Single Audit Act requires that recipients of federal funding above a certain threshold receive an annual audit of their financial statements and federal expenditures. Under 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), such entities that expend \$750,000 or more in federal funds within the entity's fiscal year must have an audit performed annually covering all federal funds expended that year. We identified no material weaknesses, significant deficiencies, or findings pertaining to federal programs in the city of West Allis FY 2019 Single Audit Report.³

Award Expenditures

As shown in Table 2, the West Allis Health Department's award budget includes categories for personnel, fringe benefits, travel, supplies, contractual, and other categories.

² The city of West Allis fiscal year ends on December 31.

³ The Single Audit Report for FY 2020 was not available at the time of our review. According to OMB Circular M-21-20, Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources, single audits for FY 2020 which would normally be due on September 30, 2021, were not due until March 31, 2022.

Table 2

West Allis Health Department COAP Award
Budget Categories

Category	Budget
Personnel	\$59,977
Fringe Benefits	\$16,009
Travel	\$8,202
Supplies	\$900
Contractual	\$791,919
Other	\$91,590
Indirect Costs	\$26,169
Total Project Cost	\$994,766

Source: Award documents

According to the last FFR for the period ended December 31, 2021, the West Allis Health Department expended \$399,198.⁴ To determine whether costs charged to the award were allowable, supported, and properly allocated in compliance with award requirements, we tested a judgmental sample of transactions. This sample consisted of 27 transactions totaling \$306,038, or 77 percent of the total funds expended as recorded in the accounting records. We reviewed time sheets and approval authority documentation, examined accounting records, and performed verification testing related to the cooperative agreement and those award expenditures tested. Based on this testing, we determined that the West Allis Health Department properly accounted for these costs claimed under the award, and the tested costs were allowable, supported, and properly allocated in compliance with award requirements.

Budget Management and Control

According to the DOJ Grants Financial Guide, the recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, the grant recipient must initiate a Grant Adjustment Notice (GAN) for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount.

We compared award expenditures to the approved budget to determine whether the West Allis Health Department transferred funds among budget categories and if these transfers exceeded the 10-percent threshold. We determined that the cumulative difference between category expenditures and approved budget category totals was not greater than 10 percent.

⁴ Throughout this report, differences in the total amounts are due to rounding.

Drawdowns

According to the DOJ Grants Financial Guide, an adequate accounting system should be established to maintain documentation to support all receipts of federal funds. If, at the end of the grant award, recipients have drawn down funds in excess of federal expenditures, unused funds must be returned to the awarding agency. The Deputy Finance Director for the city of West Allis draws down award funds for the West Allis Health Department, keeps a record of all cooperative agreement expenses, and maintains the information within the city's financial records. According to officials, the West Allis Health Department's finance team determines what expenses will be included on the drawdown requests, and the drawdown requests are done on a reimbursement basis. As of March 2022, the total drawdowns for the grant were \$399,198.

To assess whether the West Allis Health Department managed award receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records. We determined that the total award drawdowns matched the total award expenditures when compared to the accounting records. During this audit, we did not identify significant deficiencies related to the award recipient's process for developing drawdown requests.

Federal Financial Reports

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period, as well as cumulative expenditures, on each financial report. To determine whether the West Allis Health Department submitted accurate FFRs, we compared the FFRs for the reporting periods from July 2020 to June 2021 to the West Allis Health Department's accounting records for the audited West Allis COAP Cooperative Agreement.

We determined that the cumulative expenditures reported for the period ended June 2021 reconciled to the West Allis accounting records. However, the FFRs submitted for reporting periods from April 2020 to March 2021 contained errors in the expenditure amounts reported. The West Allis Grant Accountant stated that these inaccuracies were caused by the West Allis Finance Department not reporting the cumulative total of expenditures for the FFRs when submitting the information in DOJ's new JustGrants system. The Grant Accountant noted that prior to the deployment of JustGrants, West Allis reported only the quarterly expenditures on the FFRs that were uploaded into the legacy system. It was not until the Grant Accountant received an email from OJP in May 2021 that auditee officials realized the cumulative total expenditures needed to be reported instead of the quarterly expenditure amount and the correction was made. In order to ensure that this is done correctly going forward, we recommend that the OJP require the West Allis Health Department to enhance its current financial policies and procedures to account for accurate completion of FFRs.

Conclusion and Recommendation

As a result of our audit testing, we found that the West Allis Health Department is making progress as it works towards accomplishing the project goals and objectives. However, we found that the West Allis Health Department did not accurately report financial information on all the FFRs it submitted. We made one recommendation to address this deficiency.

We recommend that OJP:

1. Require the West Allis Health Department to enhance its current financial policies and procedures to account for the accurate completion of Federal Financial Reports.

APPENDIX 1: Objectives, Scope, and Methodology

Objectives

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

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

This was an audit of the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) cooperative agreement awarded to the West Allis Health Department in West Allis, Wisconsin. The Comprehensive Opioid Abuse Site-based Program Cooperative Agreement 2018-AR-BX-K106 for \$994,766 aims to reduce opioid abuse and the number of overdoses fatalities, as well as to mitigate the impacts on crime victims by implementing the Cardiff Model in partnership with the Medical College of Wisconsin. As of March 2022, the West Allis Health Department had drawn down \$399,198 of the total grant funds awarded. Our audit concentrated on, but was not limited to October 1, 2018, the start date for cooperative agreement number 2018-AR-BX-K106, through March 8, 2022.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of West Allis Health Department's activities related to the audited cooperative agreement. We performed sample-based audit testing for award expenditures, including payroll and fringe benefit charges, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The DOJ Grants Financial Guide, 2 C.F.R. § 200 (Uniform Guidance), and the award documents contain the primary criteria we applied during the audit. As a result of the COVID-19 pandemic response, we performed our audit fieldwork exclusively in a remote manner.

During our audit, we obtained information from OJP's Grants Management System, JustGrants, and the West Allis Health Department's accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems; therefore, any findings identified involving information from those systems were verified by documentation from other sources.

We discussed our audit results with officials from the West Allis Health Department throughout the audit and at a formal exit conference. We requested a response to our draft report from OJP and the West Allis Health Department, and their responses will be appended to the final audit report.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objectives. We did not evaluate the internal controls of the West Allis Health Department to provide assurance on its internal control structure as a whole. The West Allis Health Department's management is responsible for the establishment and maintenance of internal controls in accordance with the DOJ Grants Financial Guide and the Uniform Guidance. Because we do not express an opinion on the West Allis Health Department's internal control structure, we offer this statement solely for the information and use of the West Allis Health Department and OJP.⁵

In planning and performing our audit, we identified particular internal controls and underlying internal control principles to be significant to the audit objectives. Specifically, our review of internal controls covered West Allis Health Department's established grant policies and procedures pertaining to aspects of award performance and financial management. Any internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

⁵ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: The West Allis Health Department's Response to the Draft Audit Report⁶



April 19, 2022

Carol S. Taraszka
Regional Audit Manager
U.S. Department of Justice
Office of Justice Programs
Office of Audit, Assessment, and Management
VIA: Electronic Mail at: Carol.S.Taraszka@usdoj.gov

Dear Ms. Taraszka,

Thank you to DOJ for providing grant funding to help address opioid abuse in local communities. And thank you to OIG for their commitment to oversight of grant funds and the professionalism with which the audit was conducted.

As it relates to the conclusions and recommendations in the audit report, the West Allis Health Department agrees with the OIG recommendation. In cooperation with the City Finance Department, the Health Department has already enhanced internal departmental policies and procedures to include a more detailed process for completing Federal Financial Reports. Specifically, refer to page 16 of Attachment #1 (Grant Management Handbook).

Additionally, the Finance Department has also drafted a city-wide Grant Management Policy to establish a formal framework for administering grants and managing grant compliance. Attachment #2 is the proposed policy which is in a final draft status and expected to be adopted by the City Common Council in Q2 2022.

A key component of this policy requires that departments establish a lead person for each grant award. That departmental lead will coordinate with a grant accountant from the Finance Department to ensure timely and accurate financial reporting as required by each grant. This collaborative relationship has been in operation between the Health Department and Finance Department. Formalizing these roles in a city policy should also help departments properly staff and cross train their departments to ensure continuity of critical grant functions even in the event of staff turnover. Unfortunately, the root cause of the issue identified in the audit was unprecedented staff turnover. Specifically, the program lead at the West Allis Health Department as well as the accounting lead in the Finance Department left City employment early in the 3-year timeframe for this grant award. Losing one of those key contacts during the grant would have been difficult but losing both key contacts left knowledge gaps that resulted in mistakes. The City anticipates that formalizing grant management roles via this new policy will help departments prioritize these critical functions and re-assign them timely in the event of staff turnover.

Sincerely,


Robert Leischow, MPH

West Allis Health Department • 7120 West National Avenue • West Allis, WI 53214 • www.westalliswi.gov

⁶ The West Allis Health Department's response to the draft audit report contained two attachments, both of which were not included in the report due to their size.



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Health Commissioner | Health Department
City of West Allis

APPENDIX 3: 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

April 28, 2022

MEMORANDUM TO: Carol S. Taraszka
Regional Audit Manager
Chicago Regional Audit Office
Office of the Inspector General

FROM: Ralph E. Martin *Ralph E. Martin*
Director

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Comprehensive Opioid Abuse Site-Based Program Cooperative Agreement Awarded to the West Allis Health Department, West Allis, Wisconsin*

This memorandum is in response to your correspondence, dated March 31, 2022, transmitting the subject draft audit report for the West Allis Health Department (WAHD). We consider the subject report resolved and request written acceptance of this action from your office.

The draft audit report contains one recommendation and no questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendation. For ease of review, the recommendation is restated in bold and is followed by OJP's response.

1. **We recommend that OJP require the West Allis Health Department to enhance its current financial policies and procedures to account for the accurate completion of Federal Financial Reports.**

OJP agrees with the recommendation. In its response, dated April 19, 2022, the WAHD stated that it had already updated its internal department policies and procedures to include a more detailed process for completing Federal Financial Reports (FFRs), including establishing a lead person for each Federal award, who will be required to submit monthly financial reports to all City of West Allis' departments for their information and review.

Accordingly, we will coordinate with the WAHD to obtain a copy of written policies and procedures, developed and implemented, to ensure that future FFRs are accurately prepared, reviewed and approved by management, and timely submitted; and the supporting documentation is maintained for future auditing purposes.

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

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Control Number IT20220406095637

APPENDIX 4: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The OIG provided a draft of this audit report to the West Allis Health Department and the Office of Justice Programs (OJP). The West Allis Health Department's response is incorporated in Appendix 2 and OJP's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP agreed with our recommendation, and as a result, the status of the audit report is resolved. The West Allis Health Department also agreed with our recommendation. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendation for OJP:

- 1. Require the West Allis Health Department to enhance its current financial policies and procedures to account for the accurate completion of Federal Financial Reports.**

Resolved. OJP agreed with our recommendation. OJP stated that it will coordinate with the West Allis Health Department to obtain a copy of written policies and procedures, developed and implemented, to ensure the Federal Financial Reports (FFR) are accurately prepared, reviewed, approved by management, and timely submitted, and that supporting documentation is maintained for future auditing purposes. Therefore, this recommendation is resolved.

The West Allis Health Department also agreed with our recommendation and stated in its response that the city of West Allis Finance Department has adopted internal departmental policies and procedures to include more detailed process for completing the FFRs. The West Allis Health Department also provided a copy of these procedures, which contain guidance for the completion of FFRs. The West Allis Health Department also stated that the Finance Department has drafted a city-wide Grant Management Policy to establish a formal framework for administering grants and managing grant compliance and expects this policy to be adopted by the City Common Council later in 2022.

This recommendation can be closed when we receive evidence of the final, approved city of West Allis Grant Management Policy, which contains a formal framework for administering grants and managing grant compliance, including matters related to FFRs.