



Audit of the Office of Justice Programs
Internet of Things National Training and Technical Assistance
Program and Opioid Affected Youth Initiative Grants
Awarded to Oklahoma State University,
Tulsa, Oklahoma



AUDIT DIVISION

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Internet of Things National Training and Technical Assistance Program and Opioid Affected Youth Initiative Grants Awarded to Oklahoma State University, Tulsa, Oklahoma

Objectives

The Office of Justice Programs (OJP) awarded Oklahoma State University (OSU) two unrelated grants totaling \$2,034,068, one for the Internet of Things (IoT) National Training and Technical Assistance Program and a second for the Opioid Affected Youth Initiative (OAYI). The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether the grantee demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

As a result of our audit, we concluded OSU demonstrated adequate achievement of its program goals. This audit did not identify significant concerns with OSU's federal financial reports. However, we identified areas of improvement related to performance reports and budget management. We also identified \$292,977 in questioned costs related to unallowable subrecipient, personnel, fringe benefit, Youth Advisory Board, and indirect cost expenditures.

Recommendations

Our report contains five recommendations to OJP. We requested a response to our draft audit report from OSU and OJP, which can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

Audit Results

The IoT grant aimed to create IoT resources for law enforcement, public safety officers, and prosecutors. The OAYI grant focused on developing strategies and prevention programming related to opioid abuse. The project periods spanned from October 2021 through March 2026. As of April 2025, OSU drew down a cumulative amount of \$1,337,397 for the grants we reviewed.

Program Goals and Performance Reports

We determined OSU demonstrated adequate achievement of program goals, but we identified issues with its progress reports.

Grant Expenditures

We identified several weaknesses with OSU's grant financial management. Specifically, OSU did not receive the required approval from OJP for two subrecipients and paid costs that were not approved in their subaward agreements. OSU also did not obtain budget approval for administrative staff and Youth Advisory Board expenses. In addition, OSU lacked sufficient separation of duties for completing Time and Effort Confirmation reports and did not always follow its policies for creating and properly authorizing these reports. OSU also inappropriately applied its indirect rate to more than the first \$25,000 of subawards. These issues resulted in questioned costs of \$277,550 for unapproved subrecipient costs, \$2,366 for unapproved administrative staff, \$9,919 for unapproved board expenses, and \$3,143 for unallowable indirect costs.

Budget Management and Control

OSU's budget management and controls need improvement, specifically related to Grant Award Modification initiation.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) audited two unrelated grants awarded by the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) and the Office of Juvenile Justice and Delinquency Prevention (OJJDP) to Oklahoma State University (OSU) in Tulsa, Oklahoma. OSU was awarded the two grants, under the Internet of Things (IoT) National Training and Technical Assistance Program and the Opioid Affected Youth Initiative (OAYI), totaling \$2,034,068, as shown in Table 1.

Table 1

Grants Awarded to OSU within the Scope of the Audit

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
15PBJA-21-GK-03997-INTE ^a [IoT grant]	OJP-BJA	12/06/2021	10/01/2021	09/30/2025	\$1,326,758
15PJDP-22-GG-03279-JJOP [OAYI grant]	OJP-OJJDP	09/27/2022	10/01/2022	03/31/2026 ^b	\$707,310
Total:					\$2,034,068

^a OSU received two supplements for this award in 2022 and 2023; these awards were scheduled to end by the project end date of September 2025.

^b The OAYI grant received a six-month project period extension to complete planned activities.

Source: DOJ JustGrants

The BJA IoT National Training and Technical Assistance Program funds training and technical assistance for law enforcement officials, intelligence analysts, prosecutors, judges, fusion center staff, and other criminal justice entities who prevent, investigate, and respond to crimes committed using wireless devices.

The OJJDP OAYI supports states, communities, nonprofit organizations, for-profit organizations, and institutions of higher education in implementing programs and strategies to identify, respond to, treat, and support children, youth, and families affected by the opioid epidemic and other substance use disorders, ensuring public safety.

The Grantee

Oklahoma State University (OSU), the largest university system in Oklahoma, serves more than 35,000 students across 5 campuses. Since its founding in 1890, OSU has graduated more than 264,000 students. According to its web site, OSU aims to promote learning, advance knowledge, enrich lives, and stimulate economic development through teaching, research, extension, outreach, and creative activities.

OSU’s Center for Health Sciences, which is located on OSU’s Tulsa campus, received the two OJP grants. The IoT grant was managed by the Center for Fire and Explosives, Forensic Investigation, Training and Research, which supports federal, state, and local law enforcement departments as well as defense and intelligence agencies in forensic research. The OAYI grant was managed by the Center for Rural Health which strives to

enhance the quality of life for rural and underserved Oklahoma communities through the development of medical and public health workforce programs, research, policy, and community engagement.

OIG Audit Approach

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

The scope of our audit was October 2021 through April 2025. During our fieldwork, the grants we audited were on-going, but the IoT grant project period ended September 2025. The total amount awarded for the two grants was \$2,034,068, as shown in Table 1, and as of April 2025 OSU had drawn down \$1,337,397.

We tested compliance with what we considered to be the most important conditions of the grants. The DOJ Grants Financial Guide; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the award documents contain the primary criteria we applied during the audit.

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

Audit Results

Program Performance and Accomplishments

We reviewed the award packages, interviewed OSU officials, and examined additional documentation to determine whether OSU demonstrated adequate progress towards achieving the program goals. We also evaluated the accuracy of the required performance reports.

Program Goals

The IoT grant had three main goals: to create a collaborative portal to consolidate IoT resources relevant to law enforcement, public safety officers, and prosecutors; establish an engagement process for agencies needing technical assistance with investigations; and announce training dates for in-person, online, and webinar sessions on specific technology topics. The goal of the OAYI grant was to develop coordinated prevention and intervention strategies and provide evidence-based prevention programming for youth and families affected by opioids and other substances.

To assess if OSU was adequately achieving the program goals, or if it had achieved its program goals, we reviewed various forms of support including the IoT portal, which housed the technical discussion board and webinar, and attendance sheets for OAYI evidence-based programming. We also interviewed various OSU program officials and OAYI grant contractors who helped conduct the evidence-based program sessions.

We determined OSU adequately achieved its program goals for the IoT and OAYI grants. Additionally, OSU plans to continue providing services made possible by the grants. Specifically, IoT employees stated that additional in-person and virtual trainings were planned with dates and registration numbers, and OAYI staff stated that additional program cohorts were planned and included the dates and contractors who would help run the sessions.

Required Performance Reports

According to the DOJ Grants Financial Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation.

During the audit's scope, OSU completed a combined 10 progress reports for the audited grants. To verify the information in OSU's progress reports, we sampled 3 performance measures from 2 recent reports submitted for each grant, totaling 12 items. We interviewed knowledgeable officials about the programs and attempted to trace the report measures to support documentation maintained by OSU. Our review identified issues with both the IoT and OAYI grant reports.

For the IoT grant, we found the same progress report was uploaded for two periods, July 2024 to December 2024 and January 2024 to June 2024. An OSU official explained that it was mistakenly uploaded for both time periods. Additionally, we found that OSU reported cumulative accomplishments on progress reports instead of period-specific accomplishments.

During our review of the OAYI progress reports, OSU could not provide support for the reported information. While OSU had documentation confirming they provided services and program sessions for youth and families, it did not maintain support for the numbers reported on the progress reports. Additionally, OSU OAYI officials reported the “indirect” number for some performance measures rather than the direct number funded by the grant. For example, the most recent OAYI progress report at the time of the audit stated 9,189 individuals received prevention services, which included participants in events that were not directly associated with the OAYI grant and estimated viewers of media and interviews. OSU estimated only 52 individuals directly received prevention services during this time.

As discussed previously, we found OSU adequately achieved its program goals. However, staff from both the IoT and OAYI grants expressed confusion about preparing progress reports, and we found that OSU does not have written policies and procedures in this area. As a result, OJP did not receive accurate information for the periodic performance of the two grants. We believe the lack of internal guidance from OSU for progress report preparation and support retention led to the issues we identified.

We recommend that OJP work with OSU to develop and implement policy and procedure enhancements for creating and supporting required performance reports.

Grant 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 OSU’s financial management of the grants covered by this audit, we conducted interviews with financial staff and examined policy and procedures to determine whether OSU adequately safeguarded the grant funds we audited. We also reviewed OSU’s Single Audit Reports for fiscal years 2021 through 2024 to identify internal control weaknesses and significant non-compliance issues related to federal awards.¹ Finally, we performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report.

Based on our review, we concluded that grant financial management could be improved related to subrecipient expenditures, personnel and fringe benefit expenditures, Youth Advisory Board expenditures, and indirect costs. These deficiencies are discussed in more detail in the following sections of this report.

Grant Expenditures

For the IoT and OAYI grants, OSU’s approved budgets included personnel, fringe benefits, subrecipients, contracts, travel, supplies, equipment, other direct, and indirect costs. The table below illustrates the cumulative amount spent within each category for the two grants.

¹ 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 recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. The audit is referred to as “single” because it includes all federal financial assistance that the entity has received and expended. Under the Uniform Guidance, such entities that expend \$1,000,000 or more in federal funds within the entity’s fiscal year must have a single audit performed annually covering all federal funds expended that year. Prior to October 1, 2024, the threshold for single audit requirements was \$750,000.

Table 2

Cumulative Expenditure Summary as of April 17, 2025

Budget Cost Category	Cumulative Expenditures for Grant 15PBJA-21-GK-03997-INTE (IoT)	Cumulative Expenditures for Grant 15PJD-22-GG-03279-JJOP (OAYI)
Personnel	\$151,214	\$199,190
Fringe Benefits	\$26,870	\$66,067
Subrecipients	\$600,118	\$ -
Contracts	\$ -	\$55,000
Travel	\$ -	\$15,176
Supplies	\$57,365	\$31,720
Indirect Costs	\$106,833	\$122,629
Total:	\$942,400	\$489,782

Source: OSU's Accounting System

We tested a sample of transactions totaling \$643,205 to determine whether the costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements. We assessed documentation, reviewed accounting records, and performed verification testing related to grant expenditures. Based on this testing, we identified \$292,977 in net questioned costs. The following sections describe the results of that testing.

Subrecipient Costs and Monitoring

Using IoT grant funding, OSU paid three subsequent subrecipients. These subrecipients assisted OSU with developing and delivering course content, building and monitoring the online portal, and creating and uploading analysis documents. The table below shows the cumulative payments to each subrecipient.

Table 3

IoT Grant—Cumulative Payments to Subrecipients as of April 17, 2025

Subrecipient	Cumulative Amount
Subrecipient A	\$377,961
Subrecipient B	\$84,129
Subrecipient C	\$138,029
Total:	\$600,118

Note: Any differences in the amounts are due to rounding.

Source: OSU's Accounting System

Approval of Subawards

The IoT grant award package includes a special condition that requires all subawards receive approval from OJP before the grantee obligates, expends, or draws down funds for it. OSU received OJP approval for Subrecipient A, as it was included in the OJP-approved budget, but did not obtain approval for Subrecipient B and C. When we communicated the issue to OSU, an official recognized the compliance gap. The official told us the internal processes had moved ahead while the communication with OJP did not catch up. The OSU official also told us that OSU lacked a policy that specifically requires federal authorization for adding new subrecipients post-award, which may have led to the non-compliance.

The payments made to Subrecipient B and C throughout the life of the grant are unallowable because of this non-compliance. Therefore, we question the cumulative amounts OSU paid to Subrecipient B and C, and the associated indirect costs for the payments. We recommend OJP remedy the \$222,157 paid to unallowable subrecipients and the \$16,700 of associated indirect costs, totaling \$238,857, for grant number 15PBJA-21-GK-03997-INTE. We also recommend OJP work with OSU to develop and implement policy and procedure enhancements for ensuring subawards receive federal authorization when required.

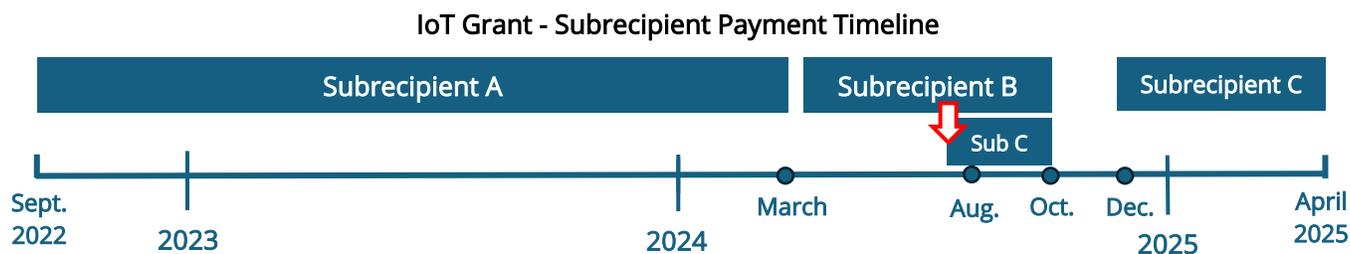
Compliance with Subaward Agreements

To assess subrecipient expenditures and monitoring, we reviewed the subaward agreements and preliminary financial questionnaires collected from each subrecipient by OSU. We also tested a sample of eight subrecipient payments, totaling \$358,146. Specifically, we reviewed the invoices and invoice support for four Subrecipient A payments, two Subrecipient B payments, and two Subrecipient C payments.

While conducting our testing, we identified payments made to Subrecipient A and B for costs not included in their subaward agreements and approved budgets. Therefore, we expanded the sample to test all invoices and invoice support for payments made to Subrecipient A and B, totaling \$462,089.

For Subrecipient A, we found OSU paid \$38,693 for indirect costs, which were not approved in its agreement or budget. For Subrecipient B, we found it had used some of its funds to pay a second-tier subrecipient and this happened outside of OSU's knowledge. This second-tier subrecipient happened to be the same entity that OSU later engaged as Subrecipient C. Figure 1 below shows the subrecipient timeline and disbursement of second-tier subrecipient funds. Subrecipient B paid \$55,211 in grant funds to Subrecipient C, which was not approved in its agreement nor budget. When we discussed the issue with OSU officials, they noted their lack of awareness that Subrecipient B had paid Subrecipient C. Additionally, because OSU officials were unaware of the second-tier subrecipient relationship they did not ensure the pass-through entity (Subrecipient B) properly monitored the second-tier subrecipient.

Figure 1



Source: Created by OIG team using OSU's accounting system and subrecipient invoices.

OSU's subrecipient monitoring policies state the grant Principal Investigator (PI) should consider the current and cumulative total is in accordance with the approved budget, including any line-item categories and total amounts, when processing the subrecipient invoices. However, the IoT's PI told us that they reviewed the summary of activities on the invoices rather than comparing the detailed line items to the budget.

Because of the non-compliance with the subaward agreements and lack of proper invoice monitoring, OSU paid \$38,693 in unallowable indirect costs to Subrecipient A and \$55,211 in unallowable pass-through funds to Subrecipient B. We recommend OJP remedy the \$38,693 of unallowable indirect cost payments made to an OSU subrecipient for grant number 15PBJA-21-GK-03997-INTE. We also recommend OJP remedy the \$55,211 of unallowable pass-through funds made to an OSU subrecipient for grant number 15PBJA-21-GK-03997-INTE.² Furthermore, to ensure subrecipient invoices are properly monitored in the future, we recommend OJP ensure OSU trains its staff to help ensure adherence to subrecipient monitoring policies, specifically staff responsibilities related to reviewing subrecipient invoices.

Personnel and Fringe Benefit Costs

As Table 4 shows below, OSU spent over \$400,000 on personnel and fringe benefits during the scope of the audit. To assess these costs, we evaluated OSU's payroll policies and procedures, and we tested a sample of personnel and fringe benefit expenditures.

² This is a duplicate questioned cost because the entirety of the payments made to Subrecipient B were questioned in the Approval of Subawards subsection of the report.

Table 4

Personnel and Fringe Benefit Costs for Each Grant as of April 17, 2025

15PBJA-21-GK-03997-INTE	
Personnel	\$151,214
Fringe Benefits	\$26,870
15PJDP-22-GG-03279-JJOP	
Personnel	\$199,190
Fringe Benefits	\$66,067
Total:	\$443,341

Source: OSU's Accounting System

OSU Payroll Policies

2 C.F.R § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards explains charges to federal awards for salaries and wages must be based on records that accurately reflect work performed. These records must support the distribution of an employee's salary or wages among specific activities or cost objectives.

OSU's policies state that employee salaries or wages are posted according to a percentage cost distribution recorded in OSU's payroll system. OSU uses this budgeted estimate when charging an employee's time and effort to specific projects or activities, including work on the grants. Uniform Guidance allows recipients to support personnel expenses that use budget estimates provided that the recipient's system of internal controls includes processes to perform periodic after-the-fact reviews of charges made based on budget estimates. OSU's policies refer to a periodic after-the-fact review using Time and Effort Confirmation reports. The reports aim to ensure the personnel costs, as charged, are representative of the actual time and effort spent.

The DOJ Grants Financial Guide notes that separation of duties is a key internal control concept that establishes procedures for certain types of transactions where no one person is able to execute the entire procedure alone. OSU's policy only requires a single layer of approval on Time and Effort Confirmation reports. The policy states the department head or an authorized person, usually the project's PI, certifies and approves effort distributions. The policy allows a PI, or other authorized approver, to certify and approve their own effort. No other official or direct supervisor approves the effort distribution during the review. Additionally, the policy does not require employees to certify their own effort. A PI, or other approver, can certify and approve an employee's time without confirming with the employee their actual time spent on each project. We determined the lack of separation of duties with this policy was a control weakness.

The subsection below discusses issues we found related to missing and improperly authorized Time and Effort Confirmation reports. We believe relying solely on a PI's certification and approval of the after-the-fact-reviews of budgeted estimates could have contributed to these issues. By having an adequate separation of duties during this procedure, there would be more layers that could have identified the issues we found below.

We recommend OJP work with OSU to develop and implement policy and procedure enhancements for ensuring proper separation of duties for the after-the-fact review of effort distributions.

Personnel and Fringe Benefit Expenditure Testing

We sampled ten personnel expenditures from each grant, for a sample size of twenty expenditures, totaling \$47,116. To determine if these expenditures were supported and allowable, we reviewed numerous forms of documentation retained by OSU, including Time and Effort Confirmation reports, leave reports, and redistribution reports. We also tested OSU's compliance with its payroll policies to determine if OSU officials were creating and approving Time and Effort Confirmation reports that meet Uniform Guidance requirements.

We found that OSU did not always follow its policy of creating Time and Effort Confirmation reports.³ Seven of the sampled personnel expenditures lacked the required report at the time of our audit. Another four had the required report but were improperly authorized because they were missing the authorized date.

We reviewed various other support documents and did not identify significant deficiencies with the adequacy of support for the sampled personal expenditures. However, not completing the Time and Effort Confirmation reports poses risk of improper DOJ grant expenditures if salaries and wages are not based on records that accurately reflect work performed.

We recommend OJP ensure OSU trains its staff to help ensure adherence to payroll policies and procedures, including those regarding Time and Effort Confirmation reports and proper authorization of these reports.

During our assessment, we also identified an unallowable administrative employee being paid by the OAYI grant. The grant budget did not approve any administrative personnel, and the employee did not perform program-specific duties. The grant's PI told us the employee provided administrative support in the areas of purchasing, accounting, and invoicing. The PI also told us the employee was charged to the grant because their employment was contingent on their effort being applied to grants and contracts. However, because the employee's position nor duties were approved within the OJP budget, the expenditures associated with the employee are unallowable. The total unallowable expenditures associated with this individual in the scope of the audit included: \$1,342 salary/wages, \$432 fringe benefits, and \$592 associated indirect costs.

We recommend OJP remedy the \$1,342 of unallowable personnel costs, \$432 of unallowable fringe benefit costs, and \$592 of associated indirect costs, totaling \$2,366, charged to grant number 15PJDP-22-GG-03279-JJOP. We also recommend OJP coordinate with OSU to identify and remedy any additional unallowable costs that were incurred after our audit work concluded related to an unapproved employee.

³ OSU's fiscal year 2024 Single Audit included a similar finding related to missing Time and Effort Reports. The single audit tested three Department of Education grants and found key personnel did not have time and effort tracked towards the grant projects. OSU's corrective action plan stated it would establish a monitoring system to ensure compliance. However, when we asked OSU officials about the monitoring system, they stated the corrective action was for another OSU branch and did not affect the OJP grants audited.

We also sampled six fringe benefit expenditures, totaling \$8,189, we did not identify deficiencies, except for the previously stated unallowable fringe associated with unallowable personnel.

Youth Advisory Board Expenses

During a site visit, the OAYI Institute for Intergovernmental Research Technical Assistance Team advised OSU to form an advisory board on the impact of the grant initiative. OSU created a Youth Advisory Board (YAB) and used the OAYI grant to pay incentives to its members. An OSU official who leads the YAB sessions told us the board consists of members from different age groups and discusses opioids and substance abuse providing various perspectives and information on the topics. The OSU official said they use themes and information from these discussions for prevention and education. A cumulative total of \$7,435 was paid in YAB expenses during the scope of our audit.

We did not find YAB expenses in the approved budget or in a Grant Award Modification (GAM), which recipients must initiate for changes in activities, scope, and other significant areas. We discussed the costs with OJP, who stated that YAB incentive payments are an allowable cost for the program and common in OAYI grants. However, OJP also acknowledged that the YAB expenses were not in the approved budget.

We recommend OJP remedy the \$7,435 of unallowable Youth Advisory Board incentive payments and the \$2,483 of associated indirect costs, totaling \$9,919, for grant number 15PJDP-22-GG-03279-JJOP. We further discuss OSU's lack of policies and procedures related to budget management, which we believe contributed to OSU's non-compliance in this area, in the Budget Management and Control section of this report.

Indirect Costs

Indirect costs are costs of an organization that are not readily assignable to a particular project but are necessary to the operation of the organization and the performance of the project. When calculating indirect costs, grant-funded entities must use the approved rates and base detailed in their Negotiated Indirect Cost Rate Agreements. OSU's approved indirect cost rate was 33.4 percent from July 2021 to June 2024 and increased to 41.3 percent from July 2024 to June 2027. The approved base for these rates includes all direct costs except the portion of each subaward exceeding \$25,000.⁴

To determine if OSU used the correct rates and base for calculating indirect costs, we tested the cumulative \$229,462 of indirect costs charged to the two awards with the different applicable rates. We did not identify issues related to the OAYI grant indirect costs. However, we determined OSU overcharged the IoT grant by \$3,143 in indirect costs for the period of July 2021 to June 2024. Specifically, we found OSU applied the indirect cost rate to more than \$25,000 of one of its subawards. OSU uses different account numbers to categorize transactions in the accounting system. To ensure the indirect cost rate is applied to only the first \$25,000 of a subaward, it has two account numbers labeling subrecipient transactions as either above or below the first \$25,000. The first \$9,409 of one of the subawards was miscategorized outside of the

⁴ The base was defined as all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward. The base excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. The grants audited did not have expenditures in any of the exclusion categories except for subawards in excess of \$25,000.

mentioned labels. Therefore, indirect costs were applied to it, exceeding the allowable \$25,000. We discussed this finding with OSU, and they agreed with our assessment. We did not identify other miscategorized subrecipient costs outside of the aforementioned occurrence; therefore, we do not believe a management improvement recommendation is required. We recommend OJP remedy the \$3,143 in unallowable indirect costs related to grant number 15PBJA-21-GK-03997-INTE.

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 recipient must initiate a GAM 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. A GAM must also be initiated for any changes to scope, duration, activities, or other significant areas.

We compared grant expenditures to the approved budgets and found that the cumulative difference between category expenditures and approved budget category totals was not greater than 10 percent. However, after we conducted other assessments, we found that OSU's budget management controls need improvement. As noted in previous sections of the report, OSU expended funds for an administrative position and YAB expenses, neither of which were approved in the budget, without initiating a GAM. We also found the IoT grant budget within OSU's accounting system did not match the approved budget on DOJ's JustGrants system. According to OSU officials, the budget was based on the proposal amounts and was not updated with approved modifications. Furthermore, we found that OSU officials incorrectly submitted a performance modification GAM, which was approved by OJP, instead of a budget modification GAM for the IoT grant. This GAM attempted to correct budget categories and amounts.⁵ However, because it was submitted and approved as a performance modification GAM, OJP did not take action to approve and update the budget figures.⁶ After discussing the issue with OJP, an official confirmed that the GAM did not update the budget with the correct amounts and told us they would inform OSU to submit a budget modification to correct this issue. OSU officials told us they would work to correct the issue.

Overall, we found OSU officials were unaware of the proper procedures for submitting appropriate GAMs. We believe the lapse comes from a lack of internal written policies and procedures related to grant budget management, including the budget adjustment requirements and approval process. Without proper budget management, the risk of grant financial mismanagement increases.

We recommend OJP work with OSU to develop and implement policy and procedure enhancements for incorporating the proper approval process and requirements for budget adjustments in accordance with the DOJ Grants Financial Guide. We also recommend OJP ensure OSU submits the budget modifications OJP determined were necessary.

⁵ OSU officials told us they attempted to move costs from the personnel and fringe budget categories to the subawards category and correct the indirect cost amount.

⁶ Although the budget categories and amounts were not corrected in the budget, we determined OSU was in compliance with the 10 percent requirement.

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. According to OSU's procedures, drawdowns should be based on actual costs incurred identified in the accounting system, not future or estimated amounts. As of April 2025, OSU had drawn down \$883,095 from the IoT grant and \$454,302 from the OAYI grant. To assess whether OSU managed grant receipts in accordance with federal requirements, we compared the total reimbursed amount to the total expenditures in the accounting records. We found that the amount drawn down did not significantly deviate from the expenditures recorded in OSU's accounting records. Further, we identified deficiencies and questioned costs related to compliance of individual expenditures with grant requirements, which are addressed in the Grant Expenditures section of this report.

Federal Financial Reports

According to the DOJ Grants Financial Guide, recipients must report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine the accuracy of OSU's submitted federal financial reports, we compared the four most recent reports to OSU's accounting records for each grant. We did not identify any significant deficiencies.

Conclusion and Recommendations

As a result of our audit testing, we concluded that OSU did not adhere to all of the grant requirements we tested but demonstrated adequate achievement of the program goals. We did not identify significant issues regarding OSU's federal financial reports. However, we found that OSU did not comply with essential award conditions related to required performance reports and budget management and control. We also identified a net total of \$292,977 in questioned costs associated with subrecipient costs, personnel and fringe benefit costs, Youth Advisory Board expenses, and indirect costs. We provide five recommendations to OJP to address these deficiencies.⁷

We recommend that OJP:

1. Work with OSU to develop and implement policy and procedure enhancements for (a) creating and supporting required performance reports, (b) ensuring subawards receive federal authorization when required, (c) ensuring proper separation of duties for the after-the-fact review of effort distributions, and (d) incorporating the proper approval process and requirements for budget adjustments in accordance with the DOJ Grants Financial Guide.
2. Remedy the net total of \$292,977 in unallowable costs, which include:
 - a. \$222,157 paid to unallowable subrecipients and the \$16,700 of associated indirect costs, totaling \$238,857, for grant number 15PBJA-21-GK-03997-INTE.
 - b. \$38,693 of unallowable indirect cost payments made to an OSU subrecipient for grant number 15PBJA-21-GK-03997-INTE.
 - c. \$55,211 of unallowable pass-through funds made to an OSU subrecipient for grant number 15PBJA-21-GK-03997-INTE.
 - d. \$1,342 of unallowable personnel costs, \$432 of unallowable fringe benefit costs, and \$592 of associated indirect costs, totaling \$2,366, charged to grant number 15PJDP-22-GG-03279-JJOP.
 - e. \$7,435 of unallowable Youth Advisory Board incentive payments and the \$2,483 of associated indirect costs, totaling \$9,919, for grant number 15PJDP-22-GG-03279-JJOP.
 - f. \$3,143 in unallowable indirect costs related to grant number 15PBJA-21-GK-03997-INTE.

⁷ Within this section, we consolidated the recommendations found throughout the Audit Results section of the report related to policies, unallowable costs, and staff training.

3. Coordinate with OSU to identify and remedy any additional unallowable costs that were incurred after our audit work concluded related to an unapproved employee.
4. Ensure OSU trains its staff to help ensure adherence to: (a) subrecipient monitoring policies, specifically staff responsibilities related to reviewing subrecipient invoices and (b) payroll policies and procedures, including those regarding Time and Effort Confirmation reports and proper authorization of these reports.
5. Ensure OSU submits the budget modifications OJP determined were necessary.

APPENDIX 1: Objectives, Scope, and Methodology

Objectives

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether the grantee demonstrated adequate progress towards achieving program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: 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) grants awarded to Oklahoma State University (OSU) under the Bureau of Justice Assistance (BJA) Internet of Things National Training and Technical Assistance Program and the Office of Juvenile Justice Delinquency Prevention (OJJDP) Opioid Affected Youth Initiative. Grant number 15PBJA-21-GK-03997-INTE total award amount was \$1,326,758 and grant number 15PJDP-22-GG-03279-JJOP total award amount was \$707,310. As of April 22, 2025, OSU had drawn down \$1,337,397 of the total grant funds awarded. Our audit concentrated on, but was not limited to, the period of October 2021 through April 2025. Neither of the grants audited were fully expended at the time of our audit, but at this time are pending closeout.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of OSU's activities related to the audited grants. We performed sample-based testing for grant expenditures, including payroll, fringe benefit charges, and subrecipient costs. In this effort, we used a judgmental sampling design to obtain broad exposure to various facets of the grants reviewed. This non-statistical sample design did not allow for projection of the test results to the entire universe. The DOJ Grants Financial Guide; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from DOJ's JustGrants system and Data Management, Reporting, and Analytics system, as well as OSU's accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

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 OSU to provide assurance on its internal control structure as a whole. OSU management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on OSU's internal control structure as a whole, we offer this statement solely for the information and use of OSU and OJP.⁸

We interviewed OSU employees, reviewed written policies and procedures, and evaluated supporting documentation. We assessed management's design of significant internal controls and identified deficiencies that we believe could affect OSU's ability to effectively operate, and to ensure compliance with laws and regulations. The 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.

⁸ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Schedule of Dollar-Related Findings

Description	Grant No.	Amount ⁹	Page
Questioned Costs:			
Unallowable Subrecipient Costs and Associated Indirect Costs	15PBJA-21-GK-03997-INTE	\$238,857	6
Unallowable Subrecipient Costs	15PBJA-21-GK-03997-INTE	38,693	6-7
Unallowable Subrecipient Costs	15PBJA-21-GK-03997-INTE	55,211	6-7
Unallowable Personnel Costs, Fringe Benefit Costs, and Associated Indirect Costs	15PJDP-22-GG-03279-JJOP	2,366	9
Unallowable Youth Advisory Board Expenses and Associated Indirect Costs	15PJDP-22-GG-03279-JJOP	9,919	10
Unallowable Indirect Costs	15PBJA-21-GK-03997-INTE	<u>3,143</u>	10-11
Unallowable Costs		\$348,188	
<i>Gross Questioned Costs¹⁰</i>		<i>\$348,188</i>	
Less Duplicate Questioned Costs ¹¹		<u>(55,211)</u>	
Net Questioned Costs		\$292,977	
TOTAL DOLLAR-RELATED FINDINGS		<u>\$292,977</u>	

⁹ Any differences in the amounts are due to rounding.

¹⁰ **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, the provision of supporting documentation, or contract ratification, where appropriate.

¹¹ Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amount, which includes \$55,211 in subrecipient costs that was unallowable because the subrecipient was not approved by OJP and because unallowable pass-through funds were sent to the subrecipient.

APPENDIX 3: Oklahoma State University Response to the Draft Audit Report

Oklahoma State University – Center for Health Sciences
Official Response to DOJ OIG Draft Audit Report
January 2026

Introduction

Oklahoma State University – Center for Health Sciences (OSU-CHS) appreciates the opportunity to respond to the Department of Justice Office of the Inspector General's (OIG) draft audit report dated January 6, 2026, regarding the Audit of the Office of Justice Programs Internet of Things National Training and Technical Assistance Program and Opioid Affected Youth Initiative Grants. OSU-CHS takes its stewardship responsibilities seriously and values the feedback provided through this review. Below are OSU-CHS's responses to the recommendations contained in the draft report.

Recommendation 1

Work with OSU to develop and implement policy and procedure enhancements related to performance reporting, subaward authorization, separation of duties for effort reporting, and budget management.

OSU-CHS Response:

OSU-CHS concurs with this recommendation.

Corrective Action:

OSU-CHS has begun reviewing its existing policies and procedures related to performance reporting, subaward authorization, payroll effort certification, and grant budget management. In parallel, OSU-CHS is in the process of implementing enhancements to its effort reporting and monitoring processes designed to support improved documentation, review, and oversight of personnel charges to sponsored projects. OSU-CHS recognizes the importance of appropriate separation of duties and independent review in the after-the-fact verification of effort distributions and will strengthen internal controls in a manner consistent with the academic principal investigator model. OSU-CHS will work with the Office of Justice Programs (OJP) to align these process enhancements with applicable DOJ requirements and anticipates implementing updated policies and procedures during FY 2026.

Recommendation 2

Remedy \$292,977 in net questioned costs related to subrecipient costs, personnel and fringe benefits, Youth Advisory Board expenses, and indirect costs.

OSU-CHS Response:

OSU-CHS concurs with this recommendation.

Corrective Action:

OSU-CHS acknowledges the questioned costs identified in the draft audit report and will work with OJP during the audit resolution phase to determine appropriate remedies. OSU-CHS will review the questioned costs in coordination with OJP and will take corrective action as required, including reimbursement, offset, or other resolution mechanisms, as applicable.

Recommendation 3

Coordinate with OSU to identify and remedy any additional unallowable costs incurred after audit fieldwork related to an unapproved employee.

OSU-CHS Response:

OSU-CHS concurs with this recommendation.

Corrective Action:

OSU-CHS will coordinate with OJP to review personnel charges incurred after the audit fieldwork period related to the unapproved administrative employee identified in the draft report. Any additional unallowable costs identified will be addressed through the audit resolution process in coordination with OJP.

Recommendation 4

Ensure OSU trains staff on subrecipient monitoring and payroll effort certification requirements.

OSU-CHS Response:

OSU-CHS concurs with this recommendation.

Corrective Action:

OSU-CHS will provide targeted training to relevant programmatic and administrative staff on subrecipient monitoring requirements, including invoice review responsibilities, as well as payroll and effort certification policies and procedures. These trainings will incorporate

guidance on the use of OSU-CHS's enhanced effort reporting and monitoring processes and will reinforce compliance expectations and internal control requirements. OSU-CHS anticipates completing initial training efforts during FY 2026.

Recommendation 5

Ensure OSU submits required budget modifications determined necessary by OJP.

OSU-CHS Response:

OSU-CHS concurs with this recommendation.

Corrective Action:

OSU-CHS will work with OJP to submit the required budget modification Grant Award Modifications (GAMs) identified as necessary during the audit. OSU-CHS will ensure that future budget changes are submitted using the appropriate modification type and in accordance with DOJ Grants Financial Guide requirements.

APPENDIX 4: The Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

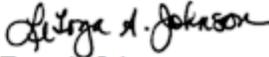
Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

February 5, 2026

MEMORANDUM TO: Kimberly L. Rice
Acting Regional Audit Manager
Denver Regional Audit Office
Office of the Inspector General

FROM: 
LeToya A. Johnson
Acting Deputy Director
Audit and Review Division

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Internet of Things National Training and Technical Assistance Program and Opioid Affected Youth Initiative Grants Awarded by OJP's, Office of Juvenile Justice and Delinquency Prevention (OJJDP) and Bureau of Justice Assistance (BJA) to Oklahoma State University (OSU).*

This memorandum is in reference to your correspondence, dated January 6, 2026, transmitting the above-referenced draft audit report for the Oklahoma State University. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains five recommendations and \$292,977 in net questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by OJP's response.

1. We recommend that OJP work with OSU to develop and implement policy and procedure enhancements for (a) creating and supporting required performance reports, (b) ensuring subawards receive Federal authorization when required, (c) ensuring proper separation of duties for the after-the-fact review of effort distributions, and (d) incorporating the proper approval process and requirements for budget adjustments in accordance with the DOJ Grants Financial Guide.

OJP agrees with the recommendation. We reviewed the Oklahoma State University – Center for Health Sciences’ (OSU-CHS) response, dated January 20, 2026, to your office. In its response, OSU-CHS stated that it had begun reviewing its existing policies and procedures related to performance reporting, subaward authorization, payroll effort certification, and grant budget management. In addition, OSU-CHS stated it was in the process of implementing enhancements to its effort reporting and monitoring processes designed to support improved documentation, review, and oversight of personnel charges to sponsored projects.

We will work with OSU-CHS to obtain a copy of written policies and procedure enhancements for (a) creating and supporting required performance reports, (b) ensuring subawards receive Federal authorization when required, (c) ensuring proper separation of duties for the after-the-fact review of effort distributions, and (d) incorporating the proper approval process and requirements for budget adjustments in accordance with the DOJ Grants Financial Guide.

2. **We recommend that OJP remedy the net total of \$292,977 in unallowable costs, which include:**
 - a. **\$222,157 paid to unallowable subrecipients and the \$16,700 of associated indirect costs, totaling \$238,857, for grant number 15PBJA-21-GK-03997-INTE.**
 - b. **\$38,693 of unallowable indirect cost payments made to an OSU subrecipient for grant number 15PBJA-21-GK-03997-INTE.**
 - c. **\$55,211 of unallowable pass-through funds made to an OSU subrecipient for grant number 15PBJA-21-GK-03997-INTE.**
 - d. **\$1,342 of unallowable personnel costs, \$432 of unallowable fringe benefit costs, and \$592 of associated indirect costs, totaling \$2,366, charged to grant number 15PJDP-22-GG-03279-JJOP.**
 - e. **\$7,435 of unallowable Youth Advisory Board incentive payments and the \$2,483 of associated indirect costs, totaling \$9,919, for grant number 15PJDP-22-GG-03279-JJOP.**
 - f. **\$3,143 in unallowable indirect costs related to grant number 15PBJA-21-GK-03997-INT.**

OJP agrees with the recommendation. We will coordinate with OSU-CHS to remedy the \$292,977 in net questioned costs related to unallowable costs that were charged to Grant Numbers 15PBJA-21-GK-03997-INTE and 15PJDP-22-GG-03279-JJOP.

3. **We recommend that OJP coordinate with OSU to identify and remedy any additional unallowable costs that were incurred after our audit work concluded related to an unapproved employee.**

OJP agrees with the recommendation. We will coordinate with OSU-CHS to identify and remedy any additional unallowable costs that were incurred after audit work concluded related to the unapproved employee.

4. **We recommend that OJP ensure OSU trains its staff to help ensure adherence to: (a) subrecipient monitoring policies, specifically staff responsibilities related to reviewing subrecipient invoices, and (b) payroll policies and procedures, including those regarding Time and Effort Confirmation reports and proper authorization of these reports.**

OJP agrees with the recommendation. We will work with OSU-CHS to obtain documentation to support that staff were trained on: (a) subrecipient monitoring policies, specifically staff responsibilities related to reviewing subrecipient invoices, and (b) payroll policies and procedures, including those regarding Time and Effort Confirmation reports and proper authorization of these reports.

5. **We recommend that OJP ensure OSU submits the budget modifications OJP determined were necessary.**

OJP agrees with the recommendation. We will work with OSU-CHS to ensure it submits the required budget Grant Award Modification (GAM) requests identified as necessary during the audit.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact me on (202) 353-5744.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
Office of Justice Programs

Kristen Kracke
Acting Deputy Administrator
Office of Juvenile Justice and Delinquency Prevention

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Jorge L. Sosa
Director, Office of Operations – Audit Division
Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM001901

APPENDIX 5: 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 Office of Justice Programs (OJP) and Oklahoma State University (OSU). OSU's response is incorporated in Appendix 3 and OJP's response is incorporated in Appendix 4 of this final report. In response to our draft audit report, OJP agreed with our recommendations, and as a result, the status of the audit report is resolved. OSU also concurred with our recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Work with OSU to develop and implement policy and procedure enhancements for (a) creating and supporting required performance reports, (b) ensuring subawards receive federal authorization when required, (c) ensuring proper separation of duties for the after-the-fact review of effort distributions, and (d) incorporating the proper approval process and requirements for budget adjustments in accordance with the DOJ Grants Financial Guide.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will work with OSU to obtain a copy of the written policies and procedure enhancements for the recommended areas. As a result, this recommendation is resolved.

OSU concurred with our recommendation and stated in its response that it began reviewing its existing policies and procedures and implementing enhancements to its processes. OSU stated it will work with OJP to align these process enhancements with applicable DOJ requirements and anticipates implementing updated policies and procedures during fiscal year 2026.

This recommendation can be closed when we receive evidence that OSU has developed and implemented policy and procedure enhancements for (a) creating and supporting required performance reports, (b) ensuring subawards receive federal authorization when required, (c) ensuring proper separation of duties for the after-the-fact review of effort distributions, and (d) incorporating the proper approval process and requirements for budget adjustments in accordance with the DOJ Grants Financial Guide.

- 2. Remedy the net total of \$292,977 in unallowable costs, which include:**
 - a. \$222,157 paid to unallowable subrecipients and the \$16,700 of associated indirect costs, totaling \$238,857, for grant number 15PBJA-21-GK-03997-INTE.**
 - b. \$38,693 of unallowable indirect cost payments made to an OSU subrecipient for grant number 15PBJA-21-GK-03997-INTE.**

- c. \$55,211 of unallowable pass-through funds made to an OSU subrecipient for grant number 15PBJA-21-GK-03997-INTE.
- d. \$1,342 of unallowable personnel costs, \$432 of unallowable fringe benefit costs, and \$592 of associated indirect costs, totaling \$2,366, charged to grant number 15PJDP-22-GG-03279-JJOP.
- e. \$7,435 of unallowable Youth Advisory Board incentive payments and the \$2,483 of associated indirect costs, totaling \$9,919, for grant number 15PJDP-22-GG-03279-JJOP.
- f. \$3,143 in unallowable indirect costs related to grant number 15PBJA-21-GK-03997-INTE.

Resolved. OJP agreed with our recommendation. OJP stated in its response it will coordinate with OSU to remedy the \$292,977 in net questioned costs related to unallowable costs that were charged to grant numbers 15PBJA-21-GK-03997-INTE and 15PJDP-22-GG-03279-JJOP. As a result, this recommendation is resolved.

OSU concurred with our recommendation and acknowledged the questioned costs identified within its response. OSU also explained it will work with OJP during the audit resolution to determine appropriate remedies.

This recommendation can be closed when we receive evidence OJP has remedied the net total of \$292,977 in unallowable costs.

3. Coordinate with OSU to identify and remedy any additional unallowable costs that were incurred after our audit work concluded related to an unapproved employee.

Resolved. OJP agreed with our recommendation. OJP stated in its response it will coordinate with OSU to identify and remedy any additional unallowable costs that were incurred after audit work concluded related to the unapproved employee. As a result, this recommendation is resolved.

OSU concurred with our recommendation and stated in its response it will coordinate with OJP to review personnel charges incurred after the audit fieldwork period related to the unapproved administrative employee identified. It also explained, any additional unallowable costs identified will be addressed in coordination with OJP.

This recommendation can be closed when we receive evidence OSU has identified and remedied any additional unallowable costs that were incurred after the audit work concluded related to the unapproved employee.

4. **Ensure OSU trains its staff to help ensure adherence to: (a) subrecipient monitoring policies, specifically staff responsibilities related to reviewing subrecipient invoices and (b) payroll policies and procedures, including those regarding Time and Effort Confirmation reports and proper authorization of these reports.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will work with OSU to obtain documentation to support that staff were trained in the mentioned areas. As a result, this recommendation is resolved.

OSU concurred with our recommendation and stated in its response it will provide targeted training to relevant programmatic and administrative staff on subrecipient monitoring requirements, including invoice review responsibilities, as well as payroll and effort certification policies and procedures. OSU anticipated initial training efforts will be completed in fiscal year 2026.

This recommendation can be closed when we receive evidence OSU trained its staff to help ensure adherence to: (a) subrecipient monitoring policies, specifically staff responsibilities related to reviewing subrecipient invoices and (b) payroll policies and procedures, including those regarding Time and Effort Confirmation reports and proper authorization of these reports.

5. **Ensure OSU submits the budget modifications OJP determined were necessary.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will work with OSU to ensure it submits the Grant Award Modification (GAM) requests identified as necessary during the audit. As a result, this recommendation is resolved.

OSU concurred with our recommendation and stated in its response it will work with OJP to submit the budget modification GAMs identified as necessary.

This recommendation can be closed when we receive evidence OSU submitted the budget modifications OJP determined were necessary.