Audit of the Office of Justice Programs Bureau of Justice Assistance Grants Awarded to the Huntington Police Department, Huntington, West Virginia

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AUDIT DIVISION

26-071

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EXECUTIVE SUMMARY

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Objectives

The Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) awarded the Huntington Police Department (Huntington PD) two unrelated grants totaling $800,367 for the: (1) Kevin and Avonte Program: Reducing Injury and Death of Missing Individuals with Dementia and Developmental Disabilities, and (2) Improving Adult and Youth Crisis Stabilization and Community Reentry Program. The audit objectives were to determine whether: (1) costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and grant terms and conditions; and (2) the grantee demonstrated adequate progress towards achieving program goals and objectives.

Results in Brief

As a result of our audit, we identified neither significant concerns regarding the allowability of the costs that the Huntington PD charged to the two grants it received, nor the accuracy of the Huntington PD's tracking of funds, drawdowns, and federal financial reports. However, we concluded the Huntington PD did not demonstrate adequate progress toward achieving the goals and objectives of either grant it received. We also determined that the Huntington PD could improve its review of the costs and services billed by its subrecipients.

Recommendations

Our report contains four recommendations. The Huntington PD and OJP provided responses to our draft audit report which can be found in Appendices 2 and 3, respectively. Our analysis of those responses can be found in Appendix 4.

Audit Results

The Huntington PD used the two grants to fully fund its: (1) Blue Lights the Way Home Project (Grant Number 15PBJA-23-GG-04257-MAPX) aimed at reducing death and injuries of people with dementia and developmental disabilities whose conditions cause them to wander from safe environments, and (2) Turn Around Program (Grant Number 15PBJA-23-GG-02238-CSCR) aimed at reducing recidivism of inmates housed at the Western Regional Jail. The project period for both grants was from October 2023 through September 2026, and as of April 2026, the Huntington PD had drawn down a cumulative amount of $293,809 of the total awarded for the grants.

Program Goals and Accomplishments

We determined that over 2 years since the Blue Lights the Way Home Project started, the Huntington PD distributed only 5 of the 100 electronic monitoring devices it purchased with $123,876 of the $150,000 in grant funds from the Kevin and Avonte Program. After discussing our concerns with the Huntington PD, it issued a press release that helped generate interest in the program, resulting in at least 25 additional enrollments. However, the Huntington PD was still not yet achieving its project goals related to increasing public safety by reducing death and injuries of program participants with dementia and developmental disabilities who are at risk of wandering. We also determined that the Huntington PD's Turn Around Program was not yet serving the target number of inmates and achieving the target reduction in recidivism. Specifically, as of April 2026, only 213 of the projected 480 inmates had received services and the grants are ending September 2026.

Subrecipient Monitoring

We determined that the Huntington PD did not adequately monitor its subrecipients as it did not evaluate their financial management systems or conduct formal monitoring events.

Table of Contents

Introduction 1
The Grantee 1
OIG Audit Approach 2
Audit Results 3
Program Performance and Accomplishments 3
Program Goals and Objectives 3
Grant Number 15PBJA-23-GG-04257-MAPX 3
Grant Number 15PBJA-23-GG-02238-CSCR 6
Required Performance Reports 7
Grant Financial Management 7
Single Audit 7
Grant Expenditures 8
Equipment Costs 8
Subrecipient Costs 8
Indirect Costs 9
Budget Management and Control 10
Drawdowns 10
Federal Financial Reports 10
Conclusion and Recommendations 12
APPENDIX 1: Objectives, Scope, and Methodology 13
Objectives 13
Scope and Methodology 13
Internal Controls 14
APPENDIX 2: The Huntington Police Department Response to the Draft Audit Report 15
APPENDIX 3: The Office of Justice Programs Response to the Draft Audit Report 18
APPENDIX 4: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report 21

Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of two grants awarded to the Huntington, West Virginia, Police Department (Huntington PD) by the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) under the: (1) Kevin and Avonte Program: Reducing Injury and Death of Missing Individuals with Dementia and Developmental Disabilities (Kevin and Avonte Program) and (2) Improving Adult and Youth Crisis Stabilization and Community Reentry Program.[1] The two grants totaled $800,367, as shown in Table 1.

Table 1

Grants Awarded to the Huntington PD

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
15PBJA-23-GG-04257-MAPX	OJP/BJA	09/27/2023	10/01/2023	09/30/2026	$150,000
15PBJA-23-GG-02238-CSCR	OJP/BJA	09/13/2023	10/01/2023	09/30/2026	$650,367
Total:					**$800,367**

Source: JustGrants

Grant Number 15PBJA-23-GG-04257-MAPX was funded through the Kevin and Avonte Program, which supports local government efforts to reduce deaths and injuries of people with forms of dementia (e.g., Alzheimer's disease) or developmental disabilities (e.g., autism) who may wander from safe places. Grant Number 15PBJA-23-GG-02238-CSCR was funded through the Improving Adult and Youth Crisis Stabilization and Community Reentry Program, which supports state, local and tribal governments' coordination and provision of comprehensive treatment, recovery, and other supportive reentry services for people with mental health or substance use disorders who are or were involved in the criminal justice system.[2]

The Grantee

Established in 1872, the Huntington PD's mission is to provide the highest level of professional police services while preventing crime through problem-solving partnerships in Huntington, West Virginia. The Huntington PD employs a small civilian staff and about 108 sworn officers focused on reducing criminal victimization, holding offenders accountable, enhancing personal security, and ensuring safety in public

[1] The BJA was authorized to award the two grants via *Kevin and Avonte's Law of 2017* (34 U.S.C. § 12621) and the *Crisis Stabilization and Community Reentry Act of 2020* (34 U.S.C. § 10751-10755).

[2] According to the grant solicitation document, "reentry" is not a specific program but rather an ongoing process that starts from the moment an individual is initially incarcerated and continues throughout that individual's transition from incarceration and reintegration into the community.

places through professional policing. The Huntington PD also leads multiple community programs and partnerships focused on crime reduction, evidence preservation, and crisis intervention.

OIG Audit Approach

The audit objectives were to determine whether: (1) costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and grant terms and conditions; and (2) the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: program performance, financial management, expenditures, budget management and control, drawdowns, and federal financial reports.

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 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, grant solicitations and documentation, and program narratives, and we interviewed grantee officials to determine whether the Huntington PD demonstrated progress towards achieving the programs' goals and objectives. We also reviewed the progress reports and performance metrics to determine if the required reports were accurate.

Program Goals and Objectives

Grant Number 15PBJA-23-GG-04257-MAPX

In September 2023, BJA awarded Grant Number 15PBJA-23-GG-04257-MAPX to the Huntington PD to fund its Blue Lights the Way Home (BLTWH) Project, which aimed to increase public safety by: (1) reducing injuries and deaths of individuals whose conditions make them susceptible to wandering from safe environments and (2) when wandering does occur, allow for timely location and transport of the individuals back to safety. After a fatal incident in 2022 involving an elderly man, the Huntington PD conceptualized the BLTWH Project helping guardians and caregivers to protect individuals with dementia-related conditions and developmental disabilities.[3] According to the approved grant proposal, the Huntington PD planned to accomplish the project goals by using grant funds as seen in Figure 1 below.

Figure 1

BLTWH Project Deliverables

First 0 to 6 Months of Grant Period (10/1/2023 to 4/1/2024)	Last 12 Months of Grant Period (9/30/2025 to 9/30/2026)
• Purchase 500 electronic monitoring devices that sync to a web-based application (app) and a 24-month subscription to the app. • Promote the BLTWH Project through community resources and partners (e.g., hospitals, hospice care facilities) to identify the guardians and caregivers of eligible project participants.	• Document various consent forms signed by the project participants' guardians, caregivers, or other decision makers. • Distribute the monitoring devices to the guardians and caregivers free of cost and train those individuals on device and app use. • Collect and analyze data using missing person reports, wandering alerts, silver alerts, and amber alerts to measure program effectiveness.

Source: OIG analysis of Huntington PD grant documents

[3] According to the West Virginia Code, guardians are court-appointed individuals who are responsible for the personal affairs of protected people. The West Virginia Code also defines caregivers (caretakers) as people over age 18 who are related to minors, but not the legal guardians. A diagnosis of a dementia-related condition or developmental disability is not a prerequisite for BLTWH Project eligibility. Rather, eligibility is based on: (1) the prospective participant's guardian or caregivers determining that the individual's safety is at risk due to an increased likelihood of wandering and (2) monitoring device availability.

To assess the Huntington PD's progress toward achieving the grant goals, we interviewed Huntington PD officials and reviewed award documentation and supporting records related to program implementation. See Figure 2 below for visuals of the monitoring devices the Huntington PD purchased with the grant funds.

Figure 2

Two Types of Monitoring Devices Purchased by the Huntington Police Department

Wristwatch (left) and **Fob** (right).

Source: Huntington PD

According to the DOJ Grants Financial Guide, grant recipients must initiate a Grant Award Modification (GAM) for changes in scope, duration, activities, or other significant areas prior to implementing the requested change. However, we found that, as of February 2026, the Huntington PD had purchased only 100 monitoring devices—instead of the 500 originally proposed—without submitting a GAM to BJA to reduce the project targets that correlate to the number of monitoring devices purchased and distributed. Huntington PD staff stated that they plan to purchase additional monitoring devices with remaining grant funds ($26,124) after they distribute the initial devices and collect preliminary data. The Huntington PD used a different vendor than planned and while that vendor charged a higher price per unit, its product offered more features, including expanded real-time GPS tracking capabilities, instant alerts to guardians and caregivers, and two-way voice communication. The Huntington PD also explained that it had emailed the BJA Grants Management Specialist to clarify whether to submit a GAM to revise the project targets to align with 150 rather than 500 monitoring devices.[4] BJA officials told us that it advised the Huntington PD to submit a "Budget GAM," indicating how the Huntington PD would use the cost savings from purchasing fewer monitoring devices [than planned and budgeted for]. However, we determined that, as of April 2026, the Huntington PD had not submitted the GAM.

[4] In the Huntington PD's email to BJA, the Huntington PD sought information on whether it should submit a GAM for 150 monitoring devices. However, we found that the Huntington PD had purchased only 100 monitoring devices as of April 2026.

We further determined that, as of February 2026, the Huntington PD had distributed only 5 of the 100 monitoring devices since the project began in October 2023 and 3 of the 5 were distributed to participants from the same hospice provider. Huntington PD officials stated that the low enrollment is a result of the Huntington PD's: (1) reliance on only one community hospice partner, which generated fewer client referrals than expected and (2) delays in hiring a Mental Health Liaison to identify guardians and caregivers of potential project participants and coordinate outreach efforts.

Additionally, during our fieldwork, we found that the Huntington PD stored all 100 monitoring devices in an on-site storage closet and recorded the devices on its inventory list in accordance with the DOJ Grants Financial Guide. However, we also found that some Huntington PD staff did not know that the monitoring devices were received, which likely contributed to the Huntington PD distributing the devices slower than intended.

To better understand BJA's expectations for the program, we contacted the BJA Grant Management Specialist and asked: (1) how BJA defines and measures success for this grant and (2) whether the Huntington PD communicated its enrollment challenges to BJA. The BJA Grants Management Specialist told us that BJA measures success for this grant primarily based on the Huntington PD's progress toward: (1) distributing the electronic monitoring devices purchased with grant funds to guardians and caregivers of eligible project participants, and (2) reducing injuries and death of individuals with dementia or developmental disabilities who wander. After over 2 years of low project participation, the Huntington PD provided the BJA with its *Contingency Plan for Tracking Device Enrollment & Data Collection* (Contingency Plan), which is a tiered enrollment strategy to ensure deployment of 100 percent of the monitoring devices, with a target of 20 devices deployed per month from January 1, 2026, through June 30, 2026. Based on our review of the document, the Contingency Plan also included predetermined indicators (referred to as "escalation triggers") to prompt the Huntington PD to increase its outreach efforts to partners, such as healthcare providers, and to build community awareness of the BLTWH Project if the Huntington PD did not meet the enrollment benchmarks.

Although the Huntington PD, via its BLTWH Project, intended to begin distributing monitoring devices shortly into the project implementation phase, we determined that more than 2 years since the project start date, the participant enrollments that drive the demand for monitoring devices and the Huntington PD's distribution of those devices remain substantially below the Huntington PD's established targets, even after activating the aforementioned Contingency Plan. We further determined that the Huntington PD did not conduct the level of outreach or marketing necessary to raise awareness of the BLTWH Project before and after anticipated referrals did not materialize. As a result, we concluded the Huntington PD has substantially underperformed in terms of meeting program targets and is unlikely to reach the remaining targets that would allow it to accomplish the grant goals by the end of the established project period.

Throughout the audit, we discussed our concerns with the Huntington PD regarding the low enrollment in the BLTWH Program. Prior to issuing the draft report, the Huntington PD provided updated program data through April 2026, which indicated that the Huntington PD had distributed 25 more monitoring devices, bringing the total to 30 monitoring devices and anticipated screening 44 prospective program participants that could result in distribution of more monitoring devices by June 1, 2026. The Huntington PD partially attributed the increase in program interest to a March 2026 press release. While these actions represent a step in the right direction, the Huntington PD must make additional progress to reach its planned targets within the established project period.

Therefore, we recommend that OJP require the Huntington PD to submit a GAM that reflects the revised number of monitoring devices and targeted project participants. We also recommend that OJP assess the Huntington PD's progress in implementing the Kevin and Avonte Program grant and identify and execute necessary steps to ensure the grant funds are used to effectively implement the grant-funded program.

Grant Number 15PBJA-23-GG-02238-CSCR

In September 2023, BJA awarded Huntington PD Grant Number 15PBJA-23-GG-02238-CSCR to further an existing Turn Around (TA) Program aimed at reducing recidivism by 10 percent among individuals charged or convicted of misdemeanors sentenced to the Western Regional Jail (WRJ) in Cabell County, West Virginia.[5] To achieve this goal, the Huntington PD entered into subawards with: (1) a behavioral health organization, responsible for providing mental health and substance use disorder treatment services, conducting screenings and assessments, coordinating care, and supporting reentry plans, and (2) an evaluation entity, responsible for collecting and assessing baseline and follow-up data to measure program outcomes. The behavioral health organization entered into a Memorandum of Understanding (MOU) with the WRJ, allowing information to be shared regarding incarcerated individuals who voluntarily requested services. The MOU allowed the behavioral health organization to conduct non-contact screenings and assessments and make referrals while providing housing application assistance and advocacy services to inmates in support of successful reentry. The TA Program anticipated providing services to 20 inmates per month over the final 2 years of the award period (480 inmates total), through coordinated behavioral health services and evaluation activities. The TA Program planned to dedicate the first year of the 3-year award period to establishing program partnerships and completing other planning activities.

To assess whether the Huntington PD had made adequate progress towards achieving the grant goal, we interviewed Huntington PD officials and subaward personnel, and we reviewed a sample of supporting documents, including intake assessments, post-release plans, and program records. According to the process described to us, TA Program staff from the behavioral health subrecipient conduct screenings and intake assessments to determine which inmates most closely fit the TA Program's target client population. The TA Program then prioritizes inmates whose assessments identify both behavioral health disorders and a high likelihood of recidivism. TA Program staff from the behavioral health subrecipient then develop post-release service plans to address identified risks. These service plans target the inmates' needs upon release, including treatment and progress indicators.

Based on our review, we determined that although the Huntington PD established subawards and individuals were participating in the program, the TA Program was not on track to meet the program and grant objectives. Specifically, we determined that from the start of the grant on October 1, 2023, through April 1, 2026, the Huntington PD and its subrecipients only enrolled 213 inmates. When we asked Huntington PD officials about the participation levels being below initial projections, they informed us that the Huntington PD's behavioral health subrecipient had operated with limited staffing during the grant period, including periods with only one clinician available to serve program participants while another clinician was being trained. Therefore, intake assessments and post-release reassessment exceeded staff

[5] In 2017, the WRJ piloted the TA Program to identify inmates who: (1) were charged with or convicted of misdemeanors and (2) have co-occurring mental health or substance abuse disorders. After identifying that subset of inmates, using evidence-based practices, WRJ sought to assess them for criminogenic risk (i.e., factors, traits, or environments that increase the likelihood of criminal behavior or reoffending) and need factors to determine the type of intervention that could reduce recidivism.

capacity. The behavioral health subrecipient only recently hired additional clinicians to address service delays. Service availability was further hindered by jail movement schedules, which drive the number of non-contact visits—such as those with the behavioral health subrecipient clinicians—that inmates can have.

While progress is being made on the TA Program, we believe the Huntington PD is unlikely to meet the grant's goals for inmate participation and recidivism reduction before the grant period ends in September 2026. Therefore, we recommend that OJP work with the Huntington PD to reevaluate expectations for the remainder of the Improving Adult and Youth Crisis Stabilization and Community Reentry Program to ensure grant funds are used to effectively implement the grant-funded program.

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. To verify the information reported in the required semi-annual performance reports, we selected a total sample of 11 performance measures from the two most recent performance reports submitted for each audited grant. We then traced the data reported to supporting documents maintained by the Huntington PD. Based on our performance report testing, we did not identify any instances where the accomplishments described in the required reports did not match the supporting documents.

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 whether the Huntington PD adequately safeguarded the grant funds we audited, we reviewed relevant policies and procedures, interviewed financial staff, and examined grant documents. We also reviewed the portions of the city of Huntington's Single Audit Report for 2024 relevant to the Huntington PD to identify reported internal control weaknesses and significant non-compliance issues related to federal awards. Finally, we tested the areas that were relevant for the management of this grant, as discussed throughout this report.

Based on our review, we concluded that subrecipient monitoring could be improved. The deficiencies are discussed in more detail in the *Subrecipient Costs* section of this report.

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 provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. 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 covering all federal funds expended that year.[6]

[6] The audit is referred to as "single" because it includes all federal financial assistance that the entity has received and expended. Prior to October 1, 2024, the threshold for single audit requirements was $750,000.

Based on our review of Huntington's FY 2024 Single Audit Report, we found no significant deficiencies nor material weaknesses related to grant administration.

Grant Expenditures

For Grant Number 15PBJA-23-GG-04257-MAPX, the Huntington PD's approved budget of $150,000 only included equipment costs. As of November 2025, the Huntington PD expended $123,876 on 100 monitoring devices. For Grant Number 15PBJA-23-GG-02238-CSCR, the Huntington PD's approved budget included personnel, supplies, subawards, other costs, and indirect costs, totaling $650,367. As of November 2025, the Huntington PD expended $103,703 in subaward costs for this grant.

To determine whether costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of grant-funded expenditures from each audited grant. We tested 100 percent of the equipment costs that the Huntington PD expended under Grant Number 15PBJA-23-GG-04257-MAPX, and we tested a judgmental sample of nine subaward costs under Grant Number 15PBJA-23-GG-02238-CSCR, ensuring costs incurred from both subawards were reviewed. We reviewed supporting documents, including accounting records; the following sections describe the testing results.

Equipment Costs

To test the equipment costs that the Huntington PD charged to Grant Number 15PBJA-23-GG-04257-MAPX, we reviewed 100 percent of costs claimed. The Huntington PD purchased 100 monitoring devices (80 monitoring fobs and 20 monitoring wristwatches) as well as 2-year service plans for each device in one bulk purchase totaling $123,876. We reviewed the Huntington PD's purchasing process for the devices and verified the purchased equipment and inventory logs. Our review did not identify any issues related to these costs. However, as described in the *Program Performance and Accomplishments* section of this report, the Huntington PD's BLTWH Project did not meet all the intended goals for Grant 15PBJA-23-GG-04257-MAPX and the Huntington PD did not receive BJA approval to modify the way in which the funds were used to purchase fewer devices with more functionality than originally planned.

Subrecipient Costs

Under Grant Number 15PBJA-23-GG-02238-CSCR, the BJA awarded $588,716 in subaward costs, and the Huntington PD was responsible for selecting subrecipients and monitoring their activities. Over the course of the grant we audited, the Huntington PD provided a total of $169,933 or 26 percent in grant funds to two subrecipients for personnel, fringe, supplies, equipment, and local travel costs. Of the $169,933 charged in subaward costs, we reviewed a judgmental sample of 9 invoices, totaling $97,642 and determined that costs were both allowable and supported. We also determined that required monitoring activities, such as risk assessments, were documented. Additionally, the Huntington PD verified subrecipients' Single Audit Reports and monitored subrecipients' performance by attending status meetings. However, we found that one subrecipient was significantly underbilling its personnel costs, while the other subrecipient's invoices lacked clear detail on the actual services delivered. Specifically, the invoices the second subrecipient provided to the Huntington PD only contained a monthly cost total and did not include details of the services rendered.

2 C.F.R. § 200.332 (e), (f), and (g) require pass-through entities to monitor subrecipient activities to ensure subawards are used for authorized purposes, evaluate subrecipient risk of non-compliance, verify compliance with federal statutes and subaward terms and conditions, and ensure performance goals are

achieved. The DOJ Grants Financial Guide further requires organizations (i.e., the Huntington PD) to develop systems, policies, and procedures to ensure subrecipient reviews are conducted in accordance with federal program and grant requirements. Monitoring activities should be documented and may include review of financial documents, site visits, and verification that services billed are supported, accurate, and allowable.

We found that the Huntington PD official responsible for administering the BJA grants was aware of the underbilled personnel costs, but not the cause of the error. When we brought our concern to the subrecipient's attention, the subrecipient told us that a former employee had used an incorrect budget narrative to calculate personnel costs. Based on this, we requested and reviewed additional invoices, for July through September 2025, and determined that these invoices reflected accurate personnel costs. We also noted that invoices from the other subrecipient did not contain support or adequate details of costs claimed. Upon request, the Huntington PD provided supporting documents for the sampled invoice costs.

We concluded that the Huntington PD had deficiencies in its subrecipient monitoring practices. Specifically, the Huntington PD did not: (1) evaluate the subrecipients' financial management system, and (2) conduct formal monitoring events, including documenting subsequent monitoring reports detailing any non-compliance and verifying resulting corrective actions. We also identified performance-related issues from a subrecipient, as detailed in the *Program Goals and Objectives* section of this report. These gaps contributed in part to the financial deficiencies identified.

Further, we determined that the Huntington PD does not have its own subrecipient monitoring policy or procedures and instead relies on the city of Huntington's subrecipient monitoring policy. While the city's policy mirrors 2 C.F.R. § 200.332(e), (f), and (g), it only includes abstract examples and does not establish clear roles, responsibilities, requirements, and procedures for monitoring its subawards. Without monitoring subrecipients' activities, the Huntington PD risks reimbursing unallowable or unsupported costs, and failing to detect program weaknesses or billing errors, which could lead to non-compliance with grant requirements.

We recommend that OJP require the Huntington PD to develop and implement its own subrecipient monitoring policies and procedures to mitigate the risk of performance and financial deficiencies in subawards it manages. The policy should require responsible personnel to: (1) document monitoring activities for all Huntington PD subawards, and (2) conduct invoice reviews to ensure invoices clearly describe services rendered and only allowable, supported costs are reimbursed.

Indirect Costs

Indirect costs are an organization's costs that are not readily assignable to a particular project but are necessary to organization operations and project performance. Grant Number 15PBJA-23-GG-04257-MAPX

excluded indirect costs from its award budget, while Grant Number 15PBJA-23-GG-02238-CSCR included $10,150 in indirect costs in its approved award budget.[7]

During our audit, we determined that the Huntington PD had not yet recorded the indirect costs budgeted for Grant Number 15PBJA-23-GG-02238-CSCR. The official responsible for managing Huntington PD's grants told us that the Huntington PD had not drawn down indirect costs due to project delays related to staffing and program implementation, and as a result the Huntington PD decided to defer claiming costs until the project stabilized. This official also stated that the Huntington PD anticipated drawing down allowable indirect costs within the grant performance period. We reviewed the Huntington PD's policies and procedures for allocating and tracking indirect costs, and we did not identify any concerns.

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 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. We compared grant expenditures to the approved budgets to determine whether the Huntington PD transferred funds among budget categories in excess of 10 percent. We did not identify any issues with the Huntington PD's budget management and control in terms of allowable costs and tracking funds.

Drawdowns

Grant recipients should request funds based upon immediate disbursement or reimbursement needs, and the grantee should time drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days. As of November 2025, the Huntington PD had drawn down $123,876 for Grant Number 15PBJA-23-GG-04257-MAPX and $103,703 for Grant Number 15PBJA-23-GG-02238-CSCR. To assess whether the Huntington PD managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records. Based on our testing, we determined that the Huntington PD made drawdown requests on a reimbursement basis. In accordance with federal requirements, the Huntington PD requested reimbursements only after it incurred and paid the grant-related costs. According to Huntington officials, to initiate a drawdown, the official responsible for managing grants submits requests and supporting documents to the city of Huntington's Comptroller, who reviews the documents and processes the requests. The grant funds are then deposited into the city of Huntington's general checking account. During this audit, we did not identify significant deficiencies related to the 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 on each financial report as well as cumulative expenditures. To determine whether the Huntington PD submitted accurate Federal Financial Reports, we

[7] For this award, the Huntington PD applied 10 percent de minimis indirect cost rate of modified total direct costs as defined in 2 C.F.R. § 200.414(f), (formerly 2 C.F.R. § 200.68).

compared the two most recent reports to the Huntington PD's accounting records for each grant. We determined that the cumulative expenditures for the reports reviewed matched the accounting records.

Conclusion and Recommendations

As a result of our audit testing, we concluded that the Huntington PD has not demonstrated adequate progress towards achieving the stated goals and objectives of the two grants we audited. Specifically, the Huntington PD did not establish enough partnerships with community resources necessary to distribute monitoring devices to eligible participants and is unlikely to achieve the targeted 10 percent reduction in recidivism under the TA Program before the end of the original grant period. Additionally, we found that the Huntington PD could improve its monitoring of costs billed by subrecipients. While we identified deficiencies related to programmatic performance and monitoring subrecipients, we did not identify issues related to the allowability of the costs that the Huntington PD charged to the two grants it received, or the accuracy of the Huntington PD's tracking of funds, drawdowns, and federal financial reports. We provide four recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Require the Huntington PD to submit a GAM that reflects the revised number of monitoring devices and targeted project participants.

2. Assess the Huntington PD's progress in implementing the Kevin and Avonte Program grant and identify and execute necessary steps to ensure the grant funds are used to effectively implement the grant-funded program.

3. Work with the Huntington PD to reevaluate expectations for the remainder of the Improving Adult and Youth Crisis Stabilization and Community Reentry Program to ensure grant funds are used to effectively implement the grant-funded program.

4. Require the Huntington PD to develop and implement its own subrecipient monitoring policies and procedures to mitigate the risk of performance and financial deficiencies in subawards it manages. The policy should require responsible personnel to: (a) document monitoring activities for all Huntington PD subawards, and (b) conduct invoice reviews to ensure invoices clearly describe services rendered and only allowable, supported costs are reimbursed.

APPENDIX 1: Objectives, Scope, and Methodology

Objectives

The audit objectives were to determine whether: (1) costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and grant terms and conditions; and (2) the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: 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) grants awarded to the Huntington Police Department under the: (1) Kevin and Avonte Program: Reducing Injury and Death of Missing Individuals with Dementia and Developmental Disabilities and (2) Improving Adult and Youth Crisis Stabilization and Community Reentry Program. For Grant Number 15PBJA-23-GG-04257-MAPX, which totaled $150,000, the Huntington PD had drawn down $123,876 as of April 2026. For Grant Number 15PBJA-23-GG-02238-CSCR, which totaled $650,367, the Huntington PD had drawn down $169,933 as of April 2026. Our audit concentrated on, but was not limited to, the period of October 2023 through April 2026.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of the audited grants. We performed sample-based audit testing for grant expenditures, including subrecipient charges, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The 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 the DOJ JustGrants system, as well as the Huntington PD'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 the Huntington PD to provide assurance on its internal control structure as a whole. The Huntington PD 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 the Huntington PD's internal control structure as a whole, we offer this statement solely for the information and use of the Huntington PD and OJP.

We assessed the Huntington PD management's design, implementation, and operating effectiveness of these internal controls and identified deficiencies that we believe could affect the Huntington PD's ability to: effectively operate, correctly state financial and performance information, and 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.

APPENDIX 2: The Huntington Police Department Response to the Draft Audit Report

PHIL WATKINS
Chief of Police
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304.696.5510

June 9, 2026

Shenika N. Cox
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
950 Pennsylvania Avenue NW
Washington, DC 20530

Dear Ms. Cox:

The Huntington Police Department (HPD) appreciates the opportunity to respond to the Draft Audit Report on the Audit of the Office of Justice Programs, Bureau of Justice Assistance Grants Awarded to the Huntington Police Department (Grant Nos. 15PBJA-23-GG-04257-MAPX and 15PBJA-23-GG-02238-CSCR). HPD has reviewed the report's four recommendations and concurs with each. Our responses and the corrective actions taken to date are described below.

Recommendation 1: *Require the Huntington PD to submit a GAM that reflects the revised number of monitoring devices and targeted project participants.*

HPD agrees. On June 8, 2026, HPD submitted a Grant Adjustment Notice (GAM-626691) for the Blue Lights the Way Home program (Grant No. 15PBJA-23-GG-04257-MAPX) reflecting the revised device procurement and budget. The originally approved budget provided for 500 iTraq devices at $300.00 each, each with a 24-month subscription. At the time of initial procurement, HPD evaluated available devices and selected AngelSense, which provides comprehensive vendor support — including data collection, participant and caregiver training, help-line access, and ongoing troubleshooting. The device is also better suited to the target population, available in fob and wristwatch form factors, waterproof and weatherproof, and easier to charge. The revised procurement provides for 120 AngelSense devices at $1,238.76 each, each with a 24-month subscription, including the purchase of 20 additional devices upon GAM approval, with the remaining balance allocated to a marketing and outreach campaign. The device procurement and outreach allocation together total the approved $150,000 budget. The GAM was submitted as a retroactive budget action to formally document the revised device selection and quantity. HPD is working with OJP to finalize approval.

PW/bh

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Recommendation 2: *Assess the Huntington PD's progress in implementing the Kevin and Avonte Program grant and identify and execute necessary steps to ensure the grant funds are used to effectively implement the grant-funded program.*

HPD agrees and has made substantial progress in implementing the program. The program experienced an initial delay: HPD's early referral strategy concentrated on an anticipated primary referral source that ultimately produced minimal referrals, compounded by HPD staffing turnover, including the Mental Health Liaison position. Upon identifying the referral shortfall, HPD broadened its outreach to additional community entities and conducted a public awareness effort using approved outreach materials and social media. This corrective effort substantially increased device deployment. As of the audit's April 2026 fieldwork, 5 devices had been deployed. As of June 9, 2026, of HPD's 100 devices in stock, 90 are deployed or in progress — 77 devices are active and in use, and 13 are in progress (7 in application and 5 pending pickup). To complete implementation, HPD submitted a 12-month project period extension request (GAM-626694) on June 8, 2026, to allow time to place the remaining devices — including the 20 additional devices authorized by GAM-626691 — and to collect device utilization and outcome data from the deployed AngelSense devices. HPD will continue its outreach efforts and is working with OJP to finalize the extension.

Recommendation 3: *Work with the Huntington PD to reevaluate expectations for the remainder of the Improving Adult and Youth Crisis Stabilization and Community Reentry Program to ensure grant funds are used to effectively implement the grant-funded program.*

HPD agrees. The Turn Around program (Grant No. 15PBJA-23-GG-02238-CSCR) began on October 1, 2023; however, substantive program implementation was delayed until approximately October 2024 due to staffing, including turnover in the case manager position, which reduced the pace of program intakes. Additional operating conditions — inmate-movement constraints at Western Regional Jail driven by the facility's own staffing limitations, and difficulty maintaining post-release contact with participants who often lack phones or current contact information — have continued to affect the pace of enrollment and data collection. To address these conditions, HPD submitted a 12-month no-cost extension request (GAM-626695) on June 8, 2026, allowing the program to reach its full enrollment target of 480 participants, collect sufficient reassessment data, and evaluate recidivism using the full 12-month post-release follow-up period required by the program design. On June 2, 2026, HPD met formally with subrecipient Prestera and the program evaluator to confirm the extension plan and milestone commitments. HPD is working with OJP to finalize the extension.

PW/bh

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Recommendation 4: *Require the Huntington PD to develop and implement its own subrecipient monitoring policies and procedures to mitigate the risk of performance and financial deficiencies in subawards it manages, including (a) documenting monitoring activities for all subawards and (b) conducting invoice reviews to ensure invoices clearly describe services rendered and only allowable, supported costs are reimbursed.*

HPD agrees and has implemented the recommended policies and procedures. Effective June 8, 2026, HPD adopted General Order 3.360, Subrecipient Monitoring, developed in compliance with 2 CFR §§ 200.331–200.333 and 200.501 and the DOJ Grants Financial Guide. The policy applies to all active subawards regardless of dollar amount and establishes a risk-based monitoring framework, pre-award risk assessment, required subaward elements, corrective-action procedures, and closeout requirements.

To document monitoring activities for all subawards (part a), the policy requires the Grants Manager to maintain a complete subrecipient file for each subaward and to record all monitoring activities on a Subrecipient Monitoring Log. To ensure proper invoice review (part b), the policy establishes a two-tier review process: the Grants Manager performs a primary review verifying allowability, allocability, budget compliance, supporting documentation, and period of performance, and the City Comptroller performs an independent secondary review confirming budget availability and that invoiced amounts do not exceed approved line items before payment is authorized. Supporting forms — the Subrecipient Information Form, Risk Assessment, Subrecipient Monitoring Log, and Invoice Review Form — have been developed and are in use. A signed copy of General Order 3.360 and the associated forms are enclosed.

HPD remains committed to the effective management of its federal awards and to full compliance with applicable federal requirements. A signed Management Representation Letter is provided with this response. Please contact me with any questions.

Sincerely,

Phil Watkins
Chief of Police

Enclosure(s):
Signed General Order 3.360 (Subrecipient Monitoring); Subrecipient Information Form; Risk Assessment; Subrecipient Monitoring Log; Invoice Review Form; June 2, 2026 Prestera meeting minutes; GAM submission confirmations (GAM-626691, GAM-626694, GAM-626695); BLTWH Roster, MRL

cc: Teka Benisrael, OIG
Melonie Threatt, OJ

PW/bh

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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, DC 20531

June 18, 2026

MEMORANDUM TO: Shenika N. Cox
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General

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

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Bureau of Justice Assistance Grants Awarded to the Huntington Police Department, Huntington, West Virginia*

This memorandum is in reference to your correspondence, dated May 20, 2026, transmitting the above-referenced draft audit report for the Huntington Police Department (Huntington PD). The Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA) awarded Huntington PD Grant Number 15PBJA-23-GG-04257-MAPX ($150,000) funded through the Kevin and Avonte Program: Reducing Injury and Death of Missing Individuals with Dementia and Developmental Disabilities and Grant Number 15PBJA-23-GG-02238-CSCR ($650,367) funded through the Improving Adult and Youth Crisis Stabilization and Community Reentry Program. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **four** recommendations and **no** questioned costs. The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. **We recommend that OJP require the Huntington PD to submit a GAM that reflects the revised number of monitoring devices and targeted project participants.**

   OJP agrees with the recommendation. We will coordinate with Huntington PD to obtain a Grant Award Modification (GAM) that reflects the revised number of monitoring devices and targeted project participants for its Blue Lights the Way Home Project funded through Grant Number 15PBJA-23-GG-04257-MAPX.

2. **We recommend that OJP assess the Huntington PD's progress in implementing the Kevin and Avonte Program grant and identify and execute necessary steps to ensure the grant funds are used to effectively implement the grant-funded program.**

OJP agrees with the recommendation. We will coordinate with Huntington PD to assess its progress in implementing the Kevin and Avonte Program Grant Number 15PBJA-23-GG-04257-MAPX and identify and execute necessary steps to ensure the grant funds are used to effectively implement the grant-funded program.

3. **We recommend that OJP work with the Huntington PD to reevaluate expectations for the remainder of the Improving Adult and Youth Crisis Stabilization and Community Reentry Program to ensure grant funds are used to effectively implement the grant-funded program.**

   OJP agrees with the recommendation. We will work with Huntington PD to reevaluate expectations for the remainder of the Improving Adult and Youth Crisis Stabilization and Community Reentry Program Grant Number 15PBJA-23-GG-02238-CSCR to ensure grant funds are used to effectively implement the grant-funded program.

4. **We recommend that OJP require the Huntington PD to develop and implement its own subrecipient monitoring policies and procedures to mitigate the risk of performance and financial deficiencies in subawards it manages. The policy should require responsible personnel to: (a) document monitoring activities for all Huntington PD subawards, and (b) conduct invoice reviews to ensure invoices clearly describe services rendered and only allowable, supported costs are reimbursed.**

   OJP agrees with the recommendation. We will work with Huntington PD to ensure it develops and implements subrecipient monitoring policies and procedures to mitigate the risk of performance and financial deficiencies in the subawards it manages, including policies requiring responsible personnel to: (a) document monitoring activities for all Huntington PD subawards, and (b) conduct invoice reviews to ensure invoices clearly describe services rendered and only allowable, supported costs are reimbursed.

Thank you for the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact me by phone on (202) 353-5744 or by email at LeToya.Johnson@usdoj.gov.

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

Tammie Gregg
Acting Director
Bureau of Justice Assistance

Nathanial T. Kenser
Acting Deputy General Counsel
Office of Justice Programs

cc: Phillip Merkle
Acting Director
Office of Communications

Rachel Johnson
Chief Financial Officer
Office of Justice Programs

Louise Duhamel
Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

Shenika N. Cox
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM002159

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 Office of Justice Programs (OJP) and the Huntington Police Department (Huntington PD). The Huntington PD response is incorporated in Appendix 2 and OJP response is incorporated in Appendix 3 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. The Huntington PD agreed with all four recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP:

1. **Require the Huntington PD to submit a GAM that reflects the revised number of monitoring devices and targeted project participants.**

   Closed. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Huntington PD to obtain a Grant Award Modification (GAM) that reflects the revised number of monitoring devices and targeted project participants funded through Grant Number 15BJA-23-GG-04257-MAPX.

   The Huntington PD agreed with our recommendation and stated in its response that on June 8, 2026, it submitted a GAM request, which detailed the procurement of the revised number of monitoring devices and the updated budget. The revised procurement provides for 120 monitoring devices, each with a 24-month subscription, including the purchase of 20 additional monitoring devices, with the remaining balance allocated to a marketing and outreach campaign. The Huntington PD also stated that it is working with OJP to finalize the GAM for approval.

   We reviewed the GAM and determined that it adequately addressed the recommendation. Therefore, this recommendation is closed.

2. **Assess the Huntington PD's progress in implementing the Kevin and Avonte Program grant and identify and execute necessary steps to ensure the grant funds are used to effectively implement the grant-funded program.**

   Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Huntington PD to assess its progress in implementing the Kevin and Avonte Program (Grant Number 15BJA-23-GG-04257-MAPX) as well as identify and execute necessary steps to ensure the grant funds are used to effectively implement the grant-funded program. As a result, this recommendation is resolved.

   The Huntington PD agreed with our recommendation and stated in its response that it made progress implementing the Kevin and Avonte Program grant. The Huntington PD broadened its outreach to additional community entities and conducted a public awareness campaign using approved outreach materials and social media, which substantially increased its deployment of

monitoring devices. As of June 9, 2026, the Huntington PD either deployed or were in the process of deploying 90 of its 100 monitoring devices (77 active and in use, and 13 in progress). To complete program implementation, the Huntington PD submitted a 12-month project period extension request on June 8, 2026, to allow: (1) time to place the remaining monitoring devices, (2) procure 20 additional devices, and (3) collect device utilization and outcome data from the deployed devices. The Huntington PD stated that it would continue its outreach efforts and work with OJP to finalize the extension.

This recommendation can be closed when we receive evidence that OJP coordinated with the Huntington PD to assess progress in implementing Grant Number 15BJA-23-GG-04257-MAPX, identified necessary steps to ensure effective use of grant funds, and executed those steps to implement the grant-funded program.

3. **Work with the Huntington PD to reevaluate expectations for the remainder of the Improving Adult and Youth Crisis Stabilization and Community Reentry Program to ensure grant funds are used to effectively implement the grant-funded program.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the Huntington PD to reevaluate expectations for the remainder of the Improving Adult and Youth Crisis Stabilization and Community Reentry Program (Grant Number 15PBJA-23-GG-92238-CSCR) to ensure funds are used to effectively implement the grant-funded program. As a result, this recommendation is resolved.

The Huntington PD agreed with our recommendation and stated in its response that on June 8, 2026, it submitted a GAM for a 12-month no-cost extension to allow the program to: (1) reach its full enrollment target of 480 participants, (2) collect sufficient reassessment data, and (3) evaluate recidivism using the full 12-month post-release follow-up period required by the program design. The Huntington PD also stated that it is working with OJP to finalize the extension.

This recommendation can be closed when we receive evidence that OJP worked with the Huntington PD to reevaluate expectations for the remainder of Grant Number 15PBJA-23-GG-92238-CSCR and ensure funds are effectively used to implement the grant-funded program.

4. **Require the Huntington PD to develop and implement its own subrecipient monitoring policies and procedures to mitigate the risk of performance and financial deficiencies in subawards it manages. The policy should require responsible personnel to: (a) document monitoring activities for all Huntington PD subawards, and (b) conduct invoice reviews to ensure invoices clearly describe services rendered and only allowable, supported costs are reimbursed.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with the Huntington PD to ensure it develops and implements subrecipient monitoring policies and procedures to mitigate the risk of performance and financial deficiencies in the subawards it manages, including policies requiring responsible personnel to: (1) document monitoring activities for all Huntington PD subawards and (2) conduct invoice reviews to ensure invoices clearly describe

services rendered and only allowable, supported costs are reimbursed. As a result, this recommendation is resolved.

The Huntington PD agreed with our recommendation and stated in its response that as of June 8, 2026, it adopted a subrecipient monitoring policy that applies to all active subawards. The Huntington PD stated to document monitoring activities and ensure proper invoice review for its subawards, the policy requires the Grant Manager to maintain a complete file for each subaward, record all monitoring activities in a subrecipient monitoring log, and follow a two-tier review process.

We reviewed the supporting documents and determined that the Huntington PD's subrecipient monitoring policy and procedures includes an incorrect single audit threshold. Specifically, the policy states that any subrecipient expending $750,000 or more in federal awards during its fiscal year shall obtain a Single Audit; however, effective October 1, 2024, 2 C.F.R. § 200.501 requires any non-federal entity that expends $1,000,000 or more in federal awards to undergo a single or program-specific audit. As a result, this recommendation remains resolved.

This recommendation can be closed when we receive evidence that OJP worked with the Huntington PD to ensure it develops and implements subrecipient monitoring policies and procedures to mitigate the risk of performance and financial deficiencies in the subawards it manages, including revising the subrecipient monitoring policies and procedures to reflect the correct single audit threshold.