



Audit of the Office of Community Oriented Policing Services Anti-Heroin Task Force Program



AUDIT DIVISION

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EXECUTIVE SUMMARY

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Objectives

The objectives of this audit were to: (1) assess the Office of Community Oriented Policing Services (COPS Office) administration and oversight of the Anti-Heroin Task Force (AHTF) Program, (2) determine the extent to which the AHTF Program has been successful in reducing the use of heroin and other opioids in participating jurisdictions, and (3) review coordination efforts between the COPS Office and other Department of Justice (DOJ) entities to combat the heroin and opioid crisis.

Results in Brief

While the COPS Office has an array of memoranda, manuals, and program-specific award guides to help direct its work, it does not have a written standard operating procedure (SOP) that details divisional policies and procedures for administering AHTF Program awards. Prior to fiscal year (FY) 2020, AHTF Program performance measures did not align with the program's authorizing legislation or goals, and AHTF progress reports did not capture information about critical AHTF Program activities. Lastly, the COPS Office needs to improve its collaboration with other DOJ components to enhance overall DOJ anti-drug program effectiveness.

Recommendations

Our report contains four recommendations to assist the COPS Office in improving its administration and oversight of AHTF Program awards. We requested a response to our draft audit report from the COPS Office and their response is appended at Appendix 3. COPS Office concurred with all recommendations. Our analysis of its response can be found at Appendix 4.

Audit Results

In FY 2015, Congress began appropriating funds to the COPS Office to provide competitive awards to state law enforcement agencies with high rates of primary

treatment admissions for heroin and other opioids. Funds were to be used to investigate through statewide collaboration the unlawful distribution of heroin, fentanyl, carfentanyl, and prescription opioids. As of FY 2021, the COPS Office awarded over \$135 million in AHTF Program grants. The scope of our audit covered FY 2015 to FY 2020.

Administration and Oversight

Various COPS Office divisions administer and oversee awards throughout the grant life cycle. COPS Office personnel in the Grant Operations Directorate refer to the award solicitation package and an array of documents to assist with managing AHTF Program awards; however, this directorate lacks a written SOP that explain how its subcomponents should work together to administer and oversee grants. An SOP that details directorate-wide procedures will facilitate consistent and accurate grant administration knowledge among all its employees.

AHTF Program Success

Until FY 2020, AHTF Program performance measures focused exclusively on community policing and were not keyed to AHTF Program-specific goals. COPS Office's progress reports thus did not capture information about critical AHTF Program activities. The COPS Office began updating AHTF Program performance measures to permit it to ascertain the overall success of the initiative.

Collaboration Efforts

The OIG has identified collaboration across DOJ on similar initiatives as a long-standing concern. A September 2020 OIG report recommended that another federal law enforcement agency coordinate with DOJ awarding agencies, including the COPS Office, to identify potential areas for improved program collaboration that would enhance that agency's community outreach efforts. We confirmed that this agency briefed the COPS Office about various initiatives. However, the COPS Office could enhance information-sharing and collaboration with other DOJ components administering anti-drug programs.

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Introduction

In October 2017, the U.S. Department of Health and Human Services formally designated the opioid crisis as a public health emergency facing the United States. Heroin is a highly addictive opioid drug extracted from the seed pod of certain varieties of opium poppy plants. Opioids work with the nervous system of the body or specific receptors in the brain to reduce the intensity of pain a user feels. People who use heroin often develop a tolerance to the effects of prescription opioids, which increases the risk of overdose.

The Centers for Disease Control and Prevention (CDC) has estimated that more than 80 percent of drug overdose deaths involved opioids.¹ Moreover, the United States recorded nearly five times more deaths involving heroin overdose in 2019 than in 2010. In November 2021, the CDC released data showing that annual opioid overdose deaths continue to increase at a significant pace, up 35 percent from 56,064 in April 2020 to 75,673 in April 2021.²

Anti-Heroin Task Force Program

The Office of Community Oriented Policing Services (COPS Office) was created with the passage of the Violent Crime Control and Law Enforcement Act of 1994.³ The COPS Office is headed by a Director and organized into directorates that are comprised of operational divisions and functional sections. The Grant Operations Directorate is responsible for the administration and oversight of grant programs. Within this directorate, the Grants Administration Division encompasses Program Development, Grant Management, and Management Services sections that administer awards throughout the grant life cycle. Other divisions oversee awards and policy-making functions for programs administered by the COPS Office. Figure 1 depicts the COPS Office organizational structure.

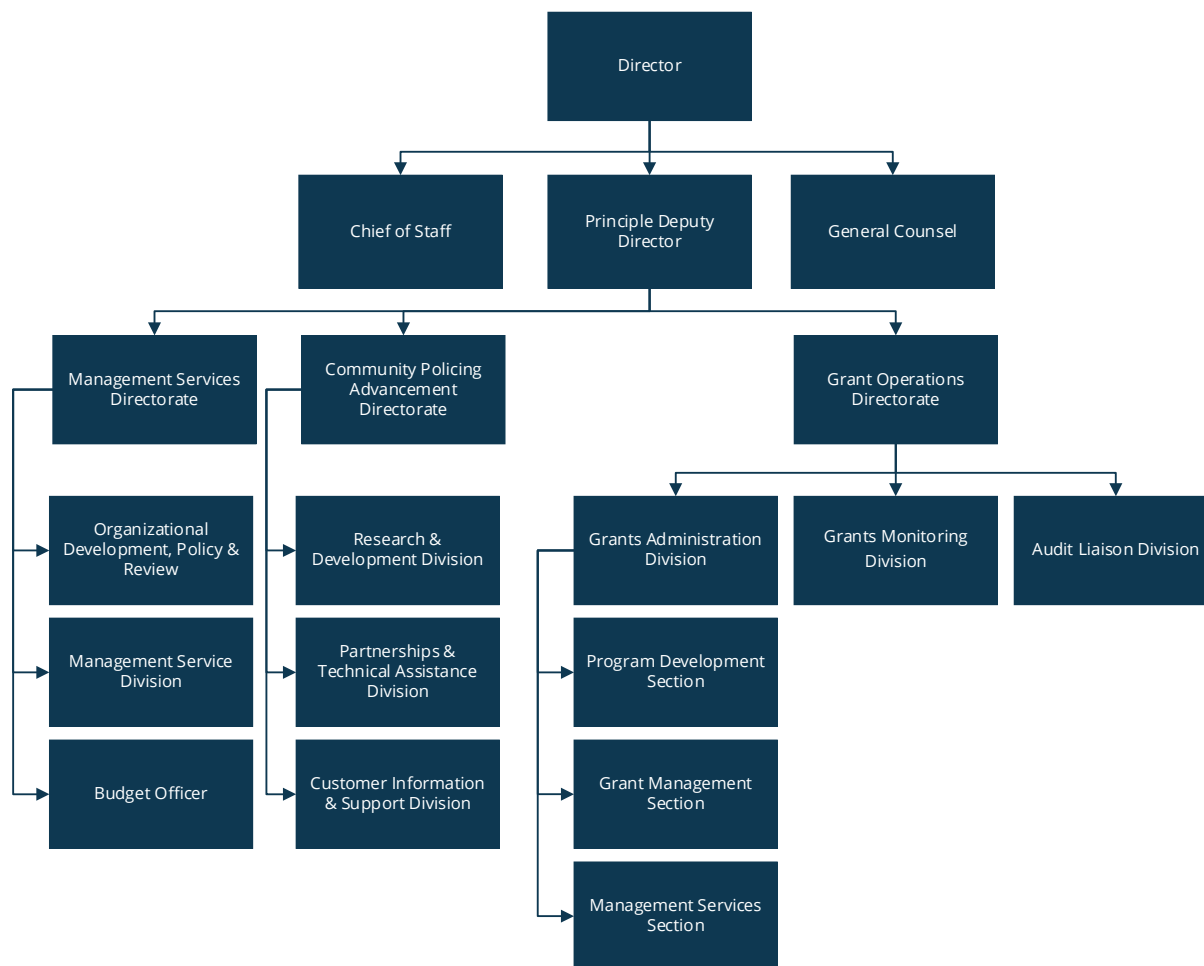
¹ Centers for Disease Control and Prevention (CDC), National Center for Injury Prevention and Control, [Overdose Deaths and the Involvement of Illicit Drugs, Urgent Need for Overdose Prevention Interventions](https://www.cdc.gov/drugoverdose/featured-topics/VS-overdose-deaths-illicit-drugs.html), www.cdc.gov/drugoverdose/featured-topics/VS-overdose-deaths-illicit-drugs.html (accessed December 1, 2021).

² CDC, National Center for Health Statistics, [Drug Overdose Deaths in the U.S. Top 100,000 Annually](https://www.cdc.gov/nchs/pressroom/nchs_press_releases/2021/20211117.htm), November 17, 2021, www.cdc.gov/nchs/pressroom/nchs_press_releases/2021/20211117.htm (accessed February 3, 2022).

³ 34 U.S.C. § 10381 through 10389 (1994).

Figure 1

COPS Office Organizational Structure as of March 2022



Source: COPS Office

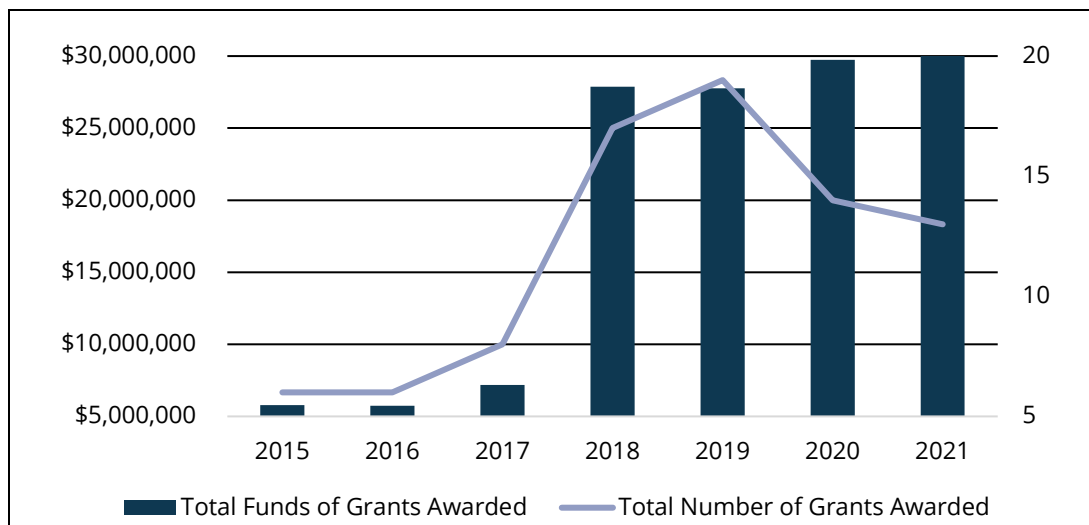
The COPS Office supports law enforcement agency efforts to reorient their mission toward community-oriented policing. The COPS Office also administers grant programs, including the Anti-Heroin Task Force (AHTF) Program, which awards competitive grants to state law enforcement agencies with high rates of primary treatment admissions for heroin and other opioids.

Beginning in FY 2015, Congress appropriated funds for the COPS Office to make competitive AHTF Program grants to state law enforcement agencies to investigate, through statewide collaboration, the unlawful distribution of heroin, fentanyl, carfentanyl, and prescription opioids. According to the COPS Office, allowable costs under the program includes sworn officer positions, civilian and nonsworn personnel, overtime, equipment, travel, training, supplies, contracts, and consultants. AHTF Program funding was not to be used for treatment programs or prosecution of heroin and other opioid-related activities.

The COPS Office awarded over \$135 million in grants to the AHTF Program from FY 2015 to FY 2021. Figure 2 depicts the amount of funds distributed to state law enforcement agencies each of these years and Appendix 2 lists the 34 agencies that received a total of 83 different AHTF Program awards during this time.

Figure 2

Anti-Heroin Task Force Program



Source: COPS Office and Consolidated Appropriations Acts, 2015-2021

OIG Audit Approach

The objectives of this audit were to: (1) assess the COPS Office administration and oversight of the Anti-Heroin Task Force (AHTF) Program, (2) determine the extent to which the AHTF Program has been successful in reducing the use of heroin and other opioids in participating jurisdictions, and (3) review coordination efforts between the COPS Office and other Department of Justice (DOJ) entities to combat the heroin and opioid crisis. Unless otherwise specified, the scope of the audit was FY 2015 through FY 2020.

To accomplish these objectives, we reviewed information about how the COPS Office administers and oversees the AHTF Program, including authorizations of the AHTF Program funds, award documentation, and the roles and responsibilities of individuals who have a crucial role in administering the AHTF Program.

We also selected a sample of AHTF Program awards, interviewed grant recipients, and reviewed supporting documentation to determine if AHTF Program goals and objectives were achieved. Additionally, we interviewed COPS Office officials and grant recipients to learn more about the AHTF Program, and officials at other DOJ entities with similar programs to gain an understanding of collaboration and coordination efforts with the COPS Office. Appendix 1 contains further details on our audit objectives, scope, and methodology.

Audit Results

The COPS Office can take steps to improve its administration and oversight of the AHTF Program. Specifically, we found that its Grant Operations Directorate does not have a written standard operating procedure (SOP) that details how sections within the Grants Administration Division should work together to administer and oversee program awards, including those from the AHTF Program. Instead, COPS Office personnel relied on an array of memoranda, manuals, and program-specific award guides to help inform their work. However, the documents available to employees did not encompass all grant program lifecycle activities, such as policies and procedures for managing COPS Office awards. Some employees lacked an understanding of the award responsibilities of other COPS Office sections, such as who was responsible for establishing progress report performance measures. We also determined that, prior to FY 2020, the performance measures that the COPS Office had implemented for the AHTF Program did not align with the program's authorizing legislation or goals as the performance measures exclusively focused on community policing instead of the intended purpose of the program. In addition, the progress reports collected by the COPS Office prior to FY 2020 did not capture information about critical AHTF Program activities and some progress reports were incomplete and included inaccurate data.

Our audit also identified a need for the COPS Office to better collaborate and coordinate with other DOJ components. In particular, we found that the COPS Office mostly engages with other DOJ components during the solicitation phase in an effort to avoid overlapping the goals of other grant programs and the unnecessary duplication of grant awards. We also found that there has been little coordination between the COPS Office and other DOJ components during the post-award phase as the AHTF Program statutorily focuses on supporting collaborative law enforcement investigations as compared to other initiatives that focus on assisting substance abuse users.

As discussed in our report, the COPS Office has taken action to address some of the concerns raised by the audit.

COPS Office Should Develop Standard Operating Procedures

Prior to October 2020, the COPS Office used its NexGen Agency Portal (NexGen) to administer awards throughout their lifecycle and used manuals, program-specific award guides, and memoranda to assist in the management of AHTF Program awards. While the COPS Office maintains access to NexGen data, the system was taken offline in September 2020, when the COPS Office joined other DOJ award-making components in transitioning to using the DOJ-wide JustGrants system.

The Grants Administration Division of the COPS Office's Grant Operations Directorate has been responsible for the day-to-day administration of AHTF Program awards. We spoke with officials across the Grant Operations Directorate to identify how its three sections managed various stages of AHTF Program awards. Figure 3 presents a summary of the different sections' roles and responsibilities.

Figure 3

COPS Office Grants Administration Division Roles and Responsibilities

Program Development Section	Grant Management Section	Management Services Section
<ul style="list-style-type: none">• Application Process• Solicitation• Create Factsheets and Frequently Asked Questions	<ul style="list-style-type: none">• Manage Open Awards• Grant Modifications• Grant Extensions• Review Progress Reports• Grantee Outreach	<ul style="list-style-type: none">• Manage and Oversee Award Closeout• Vets Awardees for Closeout• Support Progress Report Development

Source: COPS Office

Other COPS Office divisions perform award oversight and policy-making functions for their programs. The Grants Monitoring Division conducts site visits, enhanced office-based grant reviews, and reviews allegations of awardee noncompliance. In addition, the Organizational Development, Policy, and Review Division under the Management Services Directorate is responsible for organizational development and improvement activities, develops grant performance measures, and manages customer service satisfaction surveys via a contractor for COPS Office's programs.

The Grant Operations Directorate provided an array of different documents pursuant to our request for grant administration guidance available to its employees. COPS Office personnel confirmed that the Grant Operations Directorate did not maintain a consolidated SOP that explain how sections within the Grant Administration Division should work together to administer and oversee awards including those from the AHTF Program. Instead, COPS Office personnel told us that staff referred to the pertinent award solicitation package to assist with managing AHTF Program awards. However, the documents provided to us did not encompass all grant lifecycle practices, to include specific policies and procedures pertaining to how to manage award files and monitor award status and deliverables. As a result, some COPS Office employees lacked a cohesive understanding of other sections, particularly with regard to the responsibility for managing different phases of an award.

The Deputy Director of the Grant Operations Directorate confirmed that the COPS Office did not maintain guidelines that specify how personnel across the directorate should manage awards throughout the grant life cycle. This official stated that the COPS Office instead has had manuals and guidelines that personnel should follow as a general reference. However, these materials required significant updates at the time of our review, particularly with regard to how employees should use the JustGrants system.⁴

⁴ On October 15, 2020, the COPS Office transitioned to JustGrants for all its grant management activities.

A written SOP that outlines policies and procedures will facilitate consistent and accurate grant administration knowledge among all Grant Operations Directorate employees.⁵ By detailing key processes, such an SOP may also help less experienced COPS Office personnel understand Grant Operations Directorate procedures. Therefore, we recommend that the COPS Office work with its Grant Operations Directorate to implement a written SOP that documents processes and contains essential instructions to complete critical grant lifecycle procedures and informs employees of operational responsibilities for the different sections, particularly those within the Grant Administration Division.

COPS Office Should Solicit and Assess Additional Information to Ascertain AHTF Program Success

Federal awarding agencies need to measure grant recipient's performance so that they can improve program outcomes, share lessons learned, and spread the adoption of promising practices.⁶ To evaluate the AHTF Program's success in combatting the heroin and opioid crisis, we interviewed COPS Office personnel responsible for developing and monitoring AHTF Program performance measures. We also inspected AHTF Program award documents, including the application guides, grant owner's manuals, policies and procedures for reviewing progress reports, and selected a sample of progress reports to determine how the COPS Office monitors the performance of the AHTF Program. Although the COPS Office has awarded over \$135 million in AHTF Program awards, and has set substantive goals for the program, it has not measured the AHTF Program's performance or determined whether the program is achieving its outcomes.

Performance Measures Did Not Align with AHTF Program Goals Until FY 2020

The Government Performance and Results Modernization Act of 2010 requires that each federal agency publish an annual performance plan. These plans should: (1) cover each agency's program activity; (2) establish performance goals in an objective, quantifiable, and measurable form; and (3) describe how the performance goals are to be achieved.⁷ To identify how each program activity contributes toward the agency's overarching performance goals, the agency can set performance measures for individual programs that include activities performed, services delivered, and results achieved.⁸

⁵ A separate DOJ award making component, the Office of Justice Programs (OJP), has established an agency-wide Grants Management Manual that encapsulates policies and procedures for managing individual awards and administering all OJP grant programs. This Grants Management Manual also overviews grants management; agency organizational structure information; grants management process summaries and resources; and instructions on how to develop solicitations, receive applications, review and score applications, and close out awards.

⁶ 2 C.F.R. § 200.301.

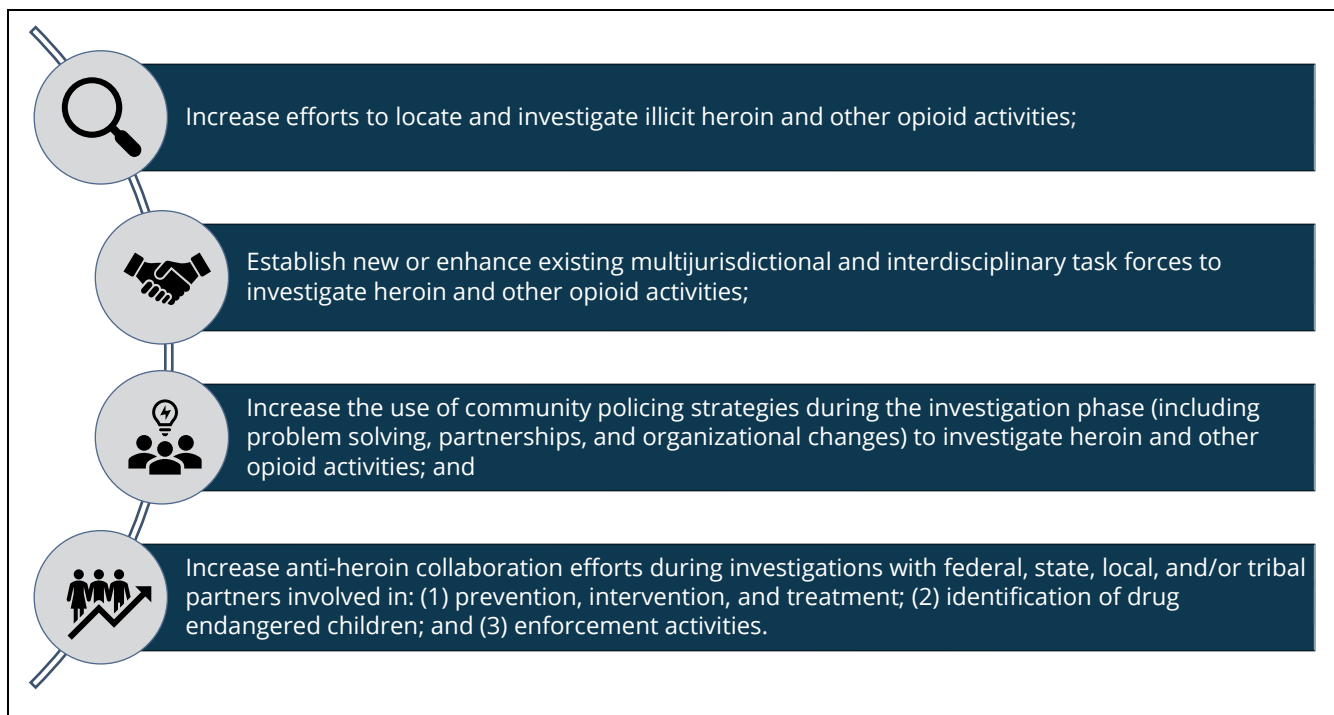
⁷ The annual agency performance plan should establish a balanced set of performance indicators to be used in measuring or assessing progress toward each performance goal, including, as appropriate, customer service, efficiency, output, and outcome indicators. 31 U.S.C. § 1115(b)(6).

⁸ A "performance indicator" serves as a particular value or characteristic used to measure output or outcome; a "performance goal" as a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate; and an "outcome measure" as an assessment of the results of a program activity compared to its intended purpose. 31 U.S.C. § 1115(h).

Since 2015, the COPS Office has listed four program goals in its AHTF Program application guides to address the growing problem of heroin and other opioid abuse by assisting state law enforcement agencies in collaboration with other service providers and stakeholders, as shown in Figure 4.

Figure 4

AHTF Program Goals



Source: FY 2019 and FY 2020 COPS Office AHTF Program Application Guides

We determined that these program goals align with both the COPS Office's core mission and the authorization of the AHTF Program. However, from FY 2015 until FY 2020, the COPS Office had not implemented specific performance measures to gauge the success of these AHTF Program goals. Instead, the COPS Office included only two performance measures in its AHTF Program application guides. As shown in Table 1, these two measures focused broadly on high-level community policing activities under a general, agency-wide community policing objective. As such, the COPS Office did not, as of that time, design these measures to obtain information on specific AHTF Program activities or outcomes relevant to the AHTF Program goals detailed in Figure 4.⁹

⁹ We note that the COPS Office listed the same performance measures in application guides for other grant programs, such as its Community Policing Development Program. In June 2009, the OIG identified a similar concern with performance measures for the COPS Office Technology Program and Methamphetamine Initiative, which focused on community policing instead of program-specific achievements. The OIG suggested that the COPS Office would benefit from applying additional performance measures that tracked the outputs of the grants, as well as gather the data

Continued

Table 1

Performance Measures Applied to Anti-Heroin Task Force Program, FY 2015 through FY 2020

Objective	COPS Office Performance Measures	Data Awardee Provides
Increase the capacity of law enforcement agencies to implement community policing strategies that strengthen partnerships for safer communities and enhance law enforcement's capacity to prevent, solve, and control crime through funding for personnel, technology, equipment, and training.	<p>(1) Extent to which COPS Office award funding (e.g., officers, equipment/training, technical assistance) has increased your agency's community policing capacity?</p> <p>(2) Extent to which COPS Office knowledge resources (e.g., publications, podcasts, training) have increased your agency's community policing capacity?</p>	<p>(1) Data will be collected quarterly through grantee progress reports.</p> <p>(2) Grantees will rate the effectiveness of the COPS Anti-Heroin Task Force program funding in increasing community policing capacity.</p>

Source: COPS Office AHTF Program Application Guides, FYs 2015 - FY 2020

The Organizational Development, Policy, and Review Division is responsible for working across the COPS Office to coordinate and develop performance measures for each program. Personnel from this division confirmed that the AHTF Program performance measures in Table 1 were not exclusive to the AHTF Program but instead designed to address the broader COPS Office objective to increase a law enforcement community-policing capacity. However, by applying the same, broad, performance measures across its programs, the COPS Office cannot readily capture AHTF Program-specific measures.

In 2019, the Organizational Development, Policy, and Review Division proposed that the COPS Office develop performance measures that align to specific goals of COPS Office programs. An Organizational Development, Policy, and Review Division official provided an undated document that detailed revised AHTF Program performance measures, as shown in Table 2.

necessary for establishing benchmarks that represent a level of performance expectation within grant-funded programs and with grant recipients. See DOJ OIG, [Improving the Office of Community Oriented Policing Services' Grant Awarding, Monitoring, and Program Evaluation Processes](#), (June 2009), www.oig.justice.gov/reports/improving-office-community-oriented-policing-services-grant-awarding-monitoring-and-program.

Table 2

Anti-Heroin Task Force Revised Performance Measures

Performance Measures
(1) Number of treatment admissions data for AHTF-funded agency or task force.
(2) Number of partnerships established or enhanced to support the work of the task force.
(3) Number of arrests or prosecutions made as a result of task force operations for heroin, fentanyl, carfentanyl, other opioid, prescription opioid-related or firearms.
(4) Number of seizures task forces made as a result of carfentanyl, other opioids, prescription opioids, cash, and firearms.
(5) Total quantity of each item seized (per #4 above).
(6) Number of agencies sharing intelligence about heroin, fentanyl, carfentanyl, other opioids information with federal, state, and local or tribal law enforcement agencies.
Anecdotal Questions
(1) Describe how AHTF funding has made an impact in your community.
(2) Provide a concise summary of any noteworthy task force success stories.

Source: COPS Office

Although the planning document indicated that the COPS Office would implement these performance measures in FY 2021, the COPS Office included the revised performance measures in its FY 2020 progress reports. The Deputy Director of the Grant Operations Directorate provided a memorandum that detailed why the COPS Office revised and approved its performance measures. This memorandum stated the former COPS Office Director requested that performance measures focus on how COPS Office funding impacted the communities of the grant recipients. However, the memorandum did not specify that the revised performance measures align with the individual COPS Office programs authorization or program goals.

While the COPS Office has worked to develop revised performance measures that align with AHTF Program goals, we believe that without assessing the outcome of these measures, the COPS Office cannot sufficiently measure the success of the program. Therefore, we recommend that the COPS Office update the AHTF Program application guide with the revised performance measures and implement processes to assess the outcome of its AHTF Program performance measures.¹⁰

Review of AHTF Program Progress Reports Should Be Improved

Grant recipients must submit program progress reports at a schedule determined by the federal awarding agency.¹¹ The COPS Office required that these reports track the recipient's progress toward implementing

¹⁰ Following receipt of a draft of this report, the COPS Office stated it has been collecting performance measure data through its progress reports since FY 2020 and is thus positioned to assess AHTF Program outcomes.

¹¹ 2 C.F.R. § 200.328(b)(1). In January 2020, the COPS Office changed the reporting schedule of the progress reports for all grant recipients from quarterly to semi-annually.

broad community policing strategies. It thus collected data to gauge the effectiveness of increasing the grant recipient's community policing capacity through COPS Office funding, as opposed to specifically targeting the programmatic accomplishments of the AHTF Program. Our review of the COPS Office's progress reports found that prior to FY 2020, progress reports did not capture information about activities critical to the program, and progress reports contained incomplete and inaccurate data. As a result, the COPS Office cannot provide the overall impact and outcomes of \$135 million in grant funds it has awarded since FY 2015 under the AHTF Program.

As depicted previously in Figure 3, the Grant Management Section within the Grants Administration Division is responsible for: (1) providing technical assistance to COPS Office grant recipients (particularly with regard to requests for grant modifications and extensions) and (2) monitoring grant budgets. Additionally, this section is responsible for reviewing progress reports for completion and assessing the progress of the award.

While several COPS Office employees told us that data collected from the progress reports measure the success of AHTF Program, we found that the COPS Office does not analyze the progress reports to confirm the overall outcomes of the program. Progress reports submitted through the end of FY 2019 reported the grant recipient's state primary treatment admission rates, which was the only statistical data the COPS Office requested.¹² Grant recipient officials told us that they collect and track data such as the number of investigations, seizures, and arrests related to heroin and other opioids as part of their ordinary record collection efforts. This information demonstrates that AHTF Program grant recipients generally track statistical data that the COPS Office could readily have captured pertaining to activities critical to the success of the AHTF Program. Even though primary treatment admission rates are a critical factor applied to select future AHTF Program grant recipients, we found that the COPS Office has not yet assessed primary treatment admissions data to determine its impact on the overall program. A COPS Office official told us that primary treatment admissions data is only used to assess applicants in awarding AHTF Program grants. As noted, the COPS Office updated its progress reports to include statistical performance measures beginning in FY 2020 so grant recipients now report the measures listed in Table 2.

Grant recipients must maintain valid and auditable source documentation that support all data collected in the event of a site visit or audit. To determine whether grant recipients reported accomplishments of their goals and objectives in progress reports, we judgmentally selected four grant recipients that, as of FY 2020, had not been subject to a COPS Office site visit and had not otherwise been the subject of an enhanced office-based grant review.¹³ To verify claims of achievements, such as the primary treatment admission rate, number of state seizures of heroin and other opioids, and other statistical data provided in the progress reports, we compared grant recipient supporting documentation from FY 2015 through FY 2019. We also reviewed FY 2020 progress reports and determined that the reports included questions mirroring the revised performance measures listed in Table 2, such as the: (1) number of treatment admissions data for AHTF-funded agency or task force; (2) number of partnerships the agency has established or enhanced

¹² COPS Office use this data as criteria, derived from the authorization of the AHTF Program, to evaluate award applicants during the solicitation, vetting, and pre-award process.

¹³ Each of these 4 grant recipients had received 3 or more grants, and thus represented a total of 13 AHTF Program awards valued at \$14.2 million, or 19 percent of the total program outlays since FY 2015. Our progress report review encompassed a total of 61 progress reports and included a judgmental sample of 8 reports in which we verified reported achievements and data.

during the award period to support the work of the task force; (3) number of arrests or prosecutions made as a result of the task force operations during the reporting period; (4) number of seizures made by the task force as the result of an investigation, including the total in quantity of seized items; and (5) number of agencies sharing intelligence about heroin, fentanyl, carfentanyl, other opioids with federal, state, and local or tribal law enforcement agencies.

Of the eight sampled AHTF Program progress reports, five contained incomplete fields or inaccurate information such as the primary treatment admission rates, and seven did not detail data pertaining to specific grant recipients' goals and objectives. As the Grant Management Section is supposed to review progress reports, it should have identified reports with missing data and followed up with the grant recipients to receive such data. We also found that the COPS Office did not require grant recipients to provide documents to support accomplishments as part of its progress reports, including partnerships established to support the work of its task force and the total number of seizures made by its task force.¹⁴ Therefore, the Grant Management Section could not readily verify the completeness and accuracy of submitted progress reports.

Grant Management Section analysis of progress reports is necessary to ensure the completeness and accuracy of data; otherwise, the COPS Office cannot determine the overall success of the AHTF Program. Furthermore, if the Grant Management Section does not establish procedures to address instances when the progress reports do not capture the grant recipient's goals and objectives, the COPS Office cannot ensure those goals and objectives are fulfilled. Therefore, we recommend that the COPS Office establish procedures to enhance the review process of progress reports to analyze the completeness, accuracy, and success of the AHTF Program.

COPS Office Should Enhance Collaboration with Other DOJ Components

In addition to the COPS Office, other DOJ components administer opioid mitigation and anti-drug programs. Within the Office of Justice Programs (OJP), the Bureau of Justice Assistance (BJA), Office of Juvenile Justice and Delinquency Prevention (OJJDP), Office for Victims of Crime (OVC), and National Institute of Justice (NIJ) award grants that address drug use, ranging from providing treatment to youth and families to mitigating the impact on crime victims by supporting collaborative initiatives. The AHTF Program would benefit from more coordination and information sharing with these OJP entities and other DOJ components, such as the Drug Enforcement Administration (DEA) and the Executive Office for U.S. Attorneys (EOUSA), considering that the purpose of the AHTF Program is to help state law enforcement agencies investigate heroin and prescription opioids trafficking.

Enhancing meaningful collaboration across DOJ law enforcement components on similar initiatives has been a long-standing concern. A September 2020 OIG report recommended that DEA coordinate with DOJ awarding agencies, including the COPS Office, to identify potential areas for improved program collaboration that would enhance DEA community outreach efforts. The OIG found that the DEA did not engage in meaningful coordination with OJP or the COPS Office although both components make sizeable awards to

¹⁴ AHTF Program award recipients certify that, to the best of their knowledge and belief, their progress report information is true and accurate. The COPS Office relies upon this certification in its review of submitted progress reports.

community organizations and non-federal law enforcement agencies.¹⁵ Pursuant to this earlier recommendation, we confirmed that the COPS Office received briefings from the DEA regarding various initiatives. Additionally, the COPS Office reported that it receives seizure data from the DEA to assist with grant application reviews, which ultimately assists with funding decisions. However, as of November 2021, the COPS Office stated that fiscal year end activities, such as reviewing applications, analyzing data sets, and moving applications through the workflow in JustGrants, prevented it from taking further collaborative efforts with the DEA. As of January 2022, the COPS Office still had not conducted any meetings with the DEA.

A COPS Office official told us that its internal AHTF Program working group reviews award applications at the beginning of the solicitations and prior to finalizing annual award decisions. This official also stated that this working group collaborates with EOUSA, DEA, and OJP to avoid overlap among recipients across grant programs and unnecessarily duplicative awards. We interviewed officials at DEA, EOUSA, and OJP (specifically its Office of Audit, Assessments, and Management; OJJDP; NIJ; BJA; and OVC) to assess the COPS Office's coordination efforts. Our review determined that the COPS Office:

- Provided input to OJP to help it assess potential overlap across DOJ grant programs.¹⁶ OJP also reported that the COPS Office previously coordinated with NIJ to share information on heroin and opioid substance abuse. The COPS Office and BJA also coordinated and shared information on their agency's respective heroin and opioid abuse programs. However, the COPS Office has not collaborated with OJJDP or OVC with regard to the AHTF Program because OJJDP and OVC opioid programs are targeted to Juvenile Drug Courts or did not involve law enforcement agencies.
- Discussed plans with DEA to identify additional ways to coordinate on related topics such as webinars and trainings for grantees and stakeholders. The COPS Office plans to brief DEA and its law enforcement partners on the COPS Office programs; however, these activities have not yet occurred.¹⁷
- Worked with EOUSA to disseminate solicitation information about the AHTF Program to U.S. Attorneys' Offices (USAO) and their respective Law Enforcement Coordinator in an effort to improve state and local task force coordination and facilitate partnerships to generate case referrals to the USAO. The USAOs then share that information with potentially interested state law enforcement agencies. However, we found that the COPS Office does not involve EOUSA or the USAOs in assessing the impact of either the overall AHTF Program or of its specific awards.

A major function of the COPS Office is to promote collaboration between law enforcement and community members to develop innovative initiatives to prevent crime. As such, a COPS Office official told us that

¹⁵ See DOJ OIG, [Audit of the Drug Enforcement Administration's Community-Based Efforts to Combat the Opioid Crisis](https://www.oig.justice.gov/reports/audit-drug-enforcement-administrations-community-based-efforts-combat-opioid-crisis), Audit Report 20-102 (September 2020), www.oig.justice.gov/reports/audit-drug-enforcement-administrations-community-based-efforts-combat-opioid-crisis.

¹⁶ OJP's Office of Audit, Assessments, and Management annually assesses all DOJ grant programs for potential overlap in key areas by reviewing the awarding agency solicitations.

¹⁷ We confirmed that the COPS Office received briefings from the DEA regarding various initiatives, such as Operation Engage, 360 Strategy Program, and the Community and Prevention Outreach Division, during the timeframe of our audit.

collaboration with other DOJ components has been limited due to the statutory requirement that AHTF Program funding be used to support collaborative law enforcement investigations. While some DOJ initiatives focus on treating heroin and opioid abuse, there are other DOJ entities and programs that focus on law enforcement interventions. The COPS Office has an opportunity to coordinate and leverage resources to work with federal, state, local, and tribal law enforcement agencies and prosecutors to combat the opioid crisis. In addition, other DOJ anti-drug initiatives would provide valuable input for the COPS Office to identify jurisdictions most in need of AHTF Program resources and synchronize a coordinated agency-wide opioid crisis response. Therefore, we recommend that the COPS Office meet with responsible officials at other DOJ components to assess ways to strengthen information-sharing and coordination related to heroin and opioid programs.

Conclusion and Recommendations

Our review of the COPS Office AHTF Program identified areas of improvement. The COPS Office does not have a written SOP that specifies how personnel in the Grant Operations Directorate should manage AHTF Program awards throughout the grant life cycle. COPS Office personnel administer and oversee AHTF Program awards using a compilation of manuals, program-specific award guides, and memoranda. Implementing a consolidated SOP will facilitate consistent and accurate grant administration knowledge among all Grant Operations Directorate employees.

The COPS Office had not aligned AHTF Program performance measures with the program's authorizing legislation or goals prior to FY 2020. Congress appropriated funding to the AHTF Program for the purpose of investigating, through statewide collaboration, the unlawful distribution of heroin, fentanyl, carfentanyl, and prescription opioids. However, prior to FY 2020, the COPS Office used for the AHTF Program the same general performance measures it applied to other community policing award programs. We found in the beginning of FY 2020, the COPS Office revised the performance measures to align with the AHTF Program goals and authorizing legislation.

Additionally, sampled progress reports did not capture grant goals and objectives, and contained incomplete or inaccurate information. Moreover, the COPS Office did not assess progress reports to ensure the completeness and accuracy of data. To ascertain the overall success of the AHTF Program, the COPS Office needs to review and analyze progress reports to confirm the overall impact and outcomes of the program.

We further found that collaboration among the COPS Office and other DOJ components has been limited. Without more meaningful coordination and collaboration, the COPS Office limits its ability to strengthen the fight against heroin and opioids and identify jurisdictions in need of law enforcement resources.

We recommend that the COPS Office:

1. Work with its Grant Operations Directorate to implement a written SOP that documents processes and contains essential instructions to complete critical grant lifecycle procedures and informs employees of operational responsibilities for the different sections, particularly those within the Grant Administration Division.
2. Update the AHTF Program application guide with the revised performance measures and implement processes to assess the outcome of its AHTF Program performance measures.
3. Establish procedures to enhance the review process of progress reports to analyze the completeness, accuracy, and success of the AHTF Program.
4. Meet with responsible officials at other DOJ components to assess ways to strengthen information-sharing and coordination related to heroin and opioid programs.

APPENDIX 1: Objectives, Scope, and Methodology

Objectives

The objectives of this audit were to: (1) assess the COPS Office administration and oversight of the Anti-Heroin Task Force (AHTF) Program, (2) determine the extent to which the AHTF Program has been successful in reducing the use of heroin and other opioids in participating jurisdictions, and (3) review coordination efforts between the COPS Office and other Department of Justice (DOJ) entities to combat the heroin and opioid crisis.

Scope and Methodology

The scope of the audit focused on, but was not limited to, the COPS Office AHTF Program activities from fiscal year (FY) 2015 through FY 2020. To accomplish our audit objectives, we interviewed key officials who performed administrative and oversight functions of the AHTF Program in the COPS Office. We also interviewed officials at state law enforcement agencies that were awarded AHTF Program grants. Lastly, we interviewed several officials within DOJ components who potentially had similar programs to combat the heroin and other opioid crisis.

We reviewed memoranda, program-specific award guides, and manuals to gain an understanding of how the COPS Office executed roles and responsibilities over the AHTF Program. We also reviewed the Consolidated Appropriations Acts and program documents to determine COPS Office's methodology for selecting the AHTF Program grant recipients. To determine the success of the AHTF Program, we requested documentation from state law enforcement agencies to support the data presented in their respective progress reports.

We assessed collaboration and coordination efforts between the COPS Office and other DOJ components, including the Drug Enforcement Agency (DEA), Executive Office for U.S. Attorneys (EOUSA), Office of Justice Programs, including its Office of Audit, Assessments, and Management, Office of Juvenile Justice and Delinquency Prevention, National Institute of Justice, Bureau of Justice Assistance, and Office for Victims of Crime. Based on the interviews conducted and the supporting documentation received, we evaluated whether the COPS Office coordinated with the DEA and EOUSA regarding the AHTF Program, and if the COPS Office and OJP entities collaborated and shared information on their agency's respective heroin and opioid abuse programs. As a result of the COVID-19 pandemic response, we performed our audit fieldwork exclusively in a remote manner.

Statement on Compliance with Generally Accepted Government Auditing Standards

We conducted this performance audit in compliance 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.

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 COPS Office to provide assurance on its internal control structure as a whole. The COPS Office's 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 COPS Office's internal control structure as a whole, we offer this statement solely for the information and use of the COPS Office.

We assessed the design, implementation, and operating effectiveness of these internal controls and identified deficiencies that we believe could affect the COPS Office's ability 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 these internal control entities and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Compliance with Laws and Regulations

In this audit we also tested, as appropriate given our audit objectives and scope, selected transactions, records, procedures, and practices, to obtain reasonable assurance that the COPS Office's management complied with federal laws and regulations for which noncompliance, in our judgment, could have a material effect on the results of our audit. Our audit included examining, on a test basis, the COPS Office's compliance with the following laws and regulations that could have a material effect on the COPS Office's operations:

- 2 C.F.R. Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*
- Consolidation and Further Continuing Appropriation Act 2015, Public Law 113-235
- Consolidated Appropriations Act 2016, Public Law 114-113
- Consolidated Appropriations Act 2017, Public Law 115-31
- Consolidated Appropriations Act 2018, Public Law 115-141
- Consolidated Appropriations Act 2019, Public Law 116-6
- Consolidated Appropriations Act 2020, Public Law 116-93
- 31 U.S.C. § 1115, *Federal Government and Agency Performance Plans*

This testing included interviewing COPS Office personnel and analyzing progress reports, project narratives, and other grant documentation.

Sample-Based Testing

To accomplish our audit objectives, we performed sample-based testing to: (1) assess the COPS Office's monitoring efforts of AHTF Program awards, and (2) verify claims of achievements, such as the primary treatment admission rate, number of state seizures of heroin and other opioids, and other data provided in grant recipients progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the areas we reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

Computer-Processed Data

During our audit, we obtained information from JustGrants. We did not test the reliability of this system as a whole; therefore, any findings identified involving information from this system was verified with documentation from other sources.

APPENDIX 2: Total AHTF Program Grant Funds by State Law Enforcement Agency (FY 2015 - FY 2021)

No.	Grant Recipient	Total
1	California Department of Justice	\$ 3,746,301
2	Connecticut Department of Emergency Services and Public Protection	4,902,408
3	Florida Department of Law Enforcement	2,208,052
4	Georgia Bureau of Investigation	3,655,887
5	Indiana State Police	2,822,280
6	Iowa Division of Narcotics Enforcement	261,200
7	Kentucky State Police	5,877,658
8	Louisiana State Police	5,421,873
9	Maine Drug Enforcement Agency at Augusta	1,846,609
10	Maryland State Police	8,423,249
11	Massachusetts Department of the Attorney General	10,532,153
12	Massachusetts State Police	3,988,775
13	Michigan Department of State Police	4,276,256
14	Minnesota Department of Public Safety	5,792,114
15	Mississippi Bureau of Narcotics	2,980,000
16	Missouri State Highway Patrol	629,600
17	Nevada Department of Public Safety	86,222
18	New Hampshire Department of Justice	1,402,083
19	New Hampshire Department of Safety	1,178,530
20	New Jersey Department of Law and Public Safety	15,932,876
21	New York State Police	4,042,936
22	North Carolina Department of Public Safety	5,380,376
23	North Dakota Office of the Attorney General	945,771
24	Ohio Attorney General	5,901,180
25	Oklahoma Bureau of Narcotics and Dangerous Drugs Control	891,335
26	Pennsylvania Office of the Attorney General	2,000,027
27	Pennsylvania State Police	6,505,737
28	South Carolina State Law Enforcement Division	781,732
29	South Dakota Attorney General	714,241
30	Tennessee Bureau of Investigation	7,909,689
31	Texas Department of Public Safety	1,000,000
32	Vermont Department of Public Safety	5,173,717
33	Virginia Department of State Police	3,999,574
34	Wisconsin Department of Justice	3,999,992
Total		\$135,210,433

Source: COPS Office

APPENDIX 3: COPS Office's Response to the Draft Audit Report



U.S. DEPARTMENT OF JUSTICE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
Office of the Director
145 N Street, N.E., Washington, DC 20530

COPS

MEMORANDUM

TO: Jason R. Malmstrom
Assistant Inspector General for Audit
Office of the Inspector General

FROM: Robert Chapman **ROBERT CHAPMAN**
Acting Director
Office of Community Oriented Policing Services

DATE: April 12, 2022

SUBJECT: Draft Audit Report - Audit of the Office of Community Oriented Policing Services Anti-Heroin Task Force Program

Digitally signed by
ROBERT CHAPMAN
Date: 2022.04.12
16:13:55 -0400

This memorandum is in response to the Office of the Inspector General's (OIG) draft audit report entitled, "Audit of the Office of Community Oriented Policing Services Anti-Heroin Task Force Program", dated March 23, 2022. The draft audit report contains 4 recommendations. The Department of Justice (DOJ) Office of Community Oriented Policing Services (COPS) appreciates the work of the OIG and has carefully considered the findings and recommendations presented in OIG's draft report. Below please find our response to each recommendation.

We would like to highlight that although the AHTF program does not have a Standard Operating Procedure, the COPS Office has standalone procedures on program administration and that the OIG did not identify any specific process or procedure gaps in the COPS Office's administration of the AHTF program or any instances in which staff were not aware or did not understand how to perform their specific grant administrative responsibilities. We also want to again note our concern that the OIG report references the total AHTF award funding data through FY2021, even though the audit scope was limited to FY2015 through FY2020. Since FY2021 AHTF award funding was not a part of the audit review, we believe to avoid confusion the report should clarify that the audit reviewed the AHTF program for FY2015 through FY2020, and a total awarded funding amount of \$100 million.

As the OIG is aware, in FY2020 the COPS Office made changes to the AHTF performance measures and associated data collection. Specifically, the COPS Office enhanced the AHTF performance measures and included specific strategic questions in the progress reports to capture performance measure data. With our migration to the Justice Grant Systems (JustGrants) at the start of FY2021, we implemented a new review process for progress reports, which enhances our ability to identify issues with completeness and accuracy.

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING



Recommendation 1. Work with its Grant Operations Directorate to implement a written SOP that documents processes and contains essential instructions to complete critical grant lifecycle procedures and informs employees of operational responsibilities for the different sections, particularly those within the Grant Administration Division.

The COPS Office concurs with this recommendation.

The COPS Office will implement a written set of Standard Operating Procedures (SOPs), which will include complete critical grant lifecycle procedures and will ensure that employees understand and follow the operational responsibilities as outlined within the SOP for each section within the Grant Administration Division. The COPS Office will provide the status of this corrective action in its next update.

Recommendation 2. Update the AHTF Program application guide with the revised performance measures and implement processes to assess the outcome of its AHTF Program performance measures.

The COPS Office concurs with this recommendation.

As noted in the draft report, in FY2020, the COPS Office revised and implemented performance measures to align with the AHTF program goals and authorizing legislation and implemented these new measures. In addition, we have updated the FY2022 AHTF solicitation documents to include the revised performance measures. We developing a process to assess the outcomes of the AHTF program, using the progress report submission data. The COPS Office will provide the status of this corrective action in its next update.

Recommendation 3. Establish procedures to enhance the review process of progress reports to analyze the completeness, accuracy, and success of the AHTF Program.

The COPS Office concurs with this recommendation.

As noted above, with the migration to JustGrants, the COPS Office Grant Program Specialists are now the first line of review for progress reports, which we believe will enhance the review process. Those new review procedures will be outlined within the SOP described above. As we noted in our response to the working draft report, our AHTF grantees, all of whom are government agencies, attest to the accuracy of the information submitted in their progress report. We are sensitive of the reporting and documentation burdens that we are placing on our grantees, and consistent with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, we do not require that grantees provide supporting documentation with their progress reports. To ensure accuracy in grantee progress reporting, the COPS Office performs risk-based oversight on a portion of our grantees, which includes the review of progress reports and supporting documentation while performing our monitoring reviews. The COPS Office believes that the review process that was implemented with our

migration to JustGrants, along with the existing risk-based oversight of our grantees, is sufficient to ensure the accuracy of progress reports.

The COPS Office will formally document the procedure for reviewing AHTF progress reports to ensure completeness. We will provide the status of this corrective action in our next update.

Recommendation 4. Meet with responsible officials at other DOJ components to assess ways to strengthen information-sharing and coordination related to heroin and opioid programs.

The COPS Office concurs with this recommendation.

As the OIG noted in the draft report, the COPS Office AHTF Program working group collaborates with EOUSA, DEA, ONDCP, SAMHSA, and OJP to avoid overlap among recipients across grant programs and unnecessarily duplicative awards prior to finalizing annual award decisions. Further, the COPS Office provided solicitation information about the AHTF Program to U.S. Attorney's Offices (USAOs) and their respective Law Enforcement Coordinator via the EOUSA, to improve state and local task force coordination and to facilitate partnerships and to generate case referrals to the USAO. This information is further shared with interested state law enforcement agencies.

The COPS Office will enhance its coordination efforts by meeting with responsible officials at other DOJ components to assess ways to strengthen information-sharing and coordination related to heroin and opioid programs. The COPS Office will provide the status of this corrective action in its next update.

The COPS Office thanks the Office of the Inspector General for the opportunity to review and respond to this draft audit. If you have any questions, please contact Donald Lango at (202) 616-9215. If I may be of further assistance to you, please do not hesitate to contact me.

cc: Louise Duhamel
Assistant Director, Audit Liaison Group
Justice Management Division

Robert Chapman, Acting Director
Office of Community Oriented Policing Services

Shanetta Cutlar, Senior Counsel to the Director
Office of Community Oriented Policing Services

Cory Randolph, Deputy Director
Grant Operations Directorate
Office of Community Oriented Policing Services

Mr. Jason R. Malmstrom
April 13, 2022
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Matthew Scheider, Acting Deputy Director
Community Policing Advancement
Office of Community Oriented Policing Services

John Manning
Regional Audit Manager, Washington Regional Audit Office
Office of the Inspector General

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 Community Oriented Policing Services (COPS Office). The COPS Office's response is incorporated in Appendix 3 of this final report. In response to our audit report, the COPS Office concurred with all four of our recommendations and discussed the actions it will implement in response to our findings. As a result, the status of the audit report is resolved. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Analysis of COPS Office Response

COPS Office's response took issue with this report's incorporating total AHTF Program funding through FY 2021, even though the audit scope was FY 2015 through FY 2020. The COPS Office stated that since FY 2021 AHTF Program funding was not a part of the audit scope, the report should only include AHTF Program activity for FY 2015 through FY 2020, reflecting a total awarded funding amount of \$100 million. We believe it is important that our report provide the most up-to-date figures regarding the AHTF Program. By doing so, the report also details the corrective action the COPS Office has taken to address concerns we raised to it during our audit beyond the end of FY 2020.

Recommendations for COPS Office:

- 1. Work with its Grant Operations Directorate to implement a written SOP that documents processes and contains essential instructions to complete critical grant lifecycle procedures and informs employees of operational responsibilities for the different sections, particularly those within the Grant Administration Division.**

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that it will implement a written set of Standard Operating Procedures (SOPs), which will include complete critical grant lifecycle procedures and will ensure that employees understand and follow the operational responsibilities as outlined within the SOP for each section within the Grant Administration Division. The COPS Office will provide the status of this corrective action in its next update to the OIG. As a result, this recommendation is resolved.

This recommendation can be closed when the COPS Office provides implemented SOPs that detail the processes, contain essential instructions to complete critical grant lifecycle procedures, and inform employees of operational responsibilities for the different sections, particularly those within the Grant Administration Division.

- 2. Update the AHTF Program application guide with the revised performance measures and implement processes to assess the outcome of its AHTF Program performance measures.**

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that it updated the FY 2022 AHTF solicitation documents with the revised performance measures. The COPS Office also stated that it is developing a process to assess the outcomes of the

AHTF program, using the progress report submission data. The COPS Office will provide the status of this corrective action in its next update to the OIG. As a result, this recommendation is resolved.

This recommendation can be closed when the COPS Office provides evidence that it updated the FY 2022 application guide with the revised performance measures and implemented a process to assess the outcome of its AHTF Program performance measures.

3. Establish procedures to enhance the review process of progress reports to analyze the completeness, accuracy, and success of the AHTF Program.

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that with the migration to JustGrants, its Grant Program Specialists are now the first line of review for progress reports, which it believes will enhance the review process. The COPS Office also stated that it will formally document the procedures for reviewing AHTF progress reports to ensure completeness. The COPS Office will provide the status of this corrective action in its next update to the OIG. Therefore, this recommendation is resolved.

This recommendation can be closed when the COPS Office provides documentation of procedures to enhance the review process of progress reports to analyze the completeness, accuracy, and success of the AHTF Program.

4. Meet with responsible officials at other DOJ components to assess ways to strengthen information-sharing and coordination related to heroin and opioid programs.

Resolved. The COPS Office concurred with our recommendation. The COPS Office stated in its response that it will enhance its coordination efforts by meeting with responsible officials at other DOJ components to assess ways to strengthen information-sharing and coordination related to heroin and opioid programs. The COPS Office will provide the status of this corrective action in its next update to the OIG. As a result, this recommendation is resolved.

This recommendation can be closed when the COPS Office provides evidence that it met with responsible officials at other DOJ components to assess ways to strengthen information-sharing and coordination related to heroin and opioid programs.