



Audit of the Office of Justice Programs Research  
and Development in Forensic Science for Criminal  
Justice Program Grant Awarded to Rutgers, the  
State University of New Jersey,  
Camden, New Jersey



AUDIT DIVISION

23-094

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**AUGUST 2023**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Research and Development in Forensic Science for Criminal Justice Program Grant Awarded to Rutgers, the State University of New Jersey, Camden, New Jersey**

### **Objectives**

The Office of Justice Programs (OJP) awarded Rutgers, the State University of New Jersey (Rutgers), a grant totaling \$546,727 through its Research and Development in Forensic Science for Criminal Justice program. The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether the grantee demonstrated adequate progress towards achieving program goal and objective.

### **Results in Brief**

As a result of our audit, we concluded that Rutgers generally managed the grant that we reviewed appropriately and demonstrated adequate progress towards achievement of the grant's stated goal and objective. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant. Additionally, we found that Rutgers did not exceed any approved budget category by 10 percent, displayed no significant deficiencies in the process of drawing down grant funds, and produced timely and accurate federal financial reports. This audit did not identify significant concerns regarding Rutgers; therefore, we make no recommendations.

### **Audit Results**

The purpose of the grant was to design single-cell technology with an inference framework suitable for testing hypotheses on collections of single cell profiles. This would allow for a much more efficient manner in testing DNA evidence. The project period for the grant was from January 2019 through March 2022. Rutgers drew down a cumulative amount of \$546,727 for the grant we reviewed. We provided a copy of this draft audit report to Rutgers, the State University of New Jersey and OJP officials. Though our report does not have any recommendations, both Rutgers and OJP provided a response. These responses can be found in Appendix 2 and 3, respectively.

### **Program Goal and Accomplishments**

Rutgers demonstrated adequate progress towards achieving grant's goal and objective, and information reported in the progress reports were adequate.

### **Grant Financial Management and Expenditures**

We examined policy and procedures as well as reviewed single audit reports and did not identify any significant concerns related to Rutgers financial management. Additionally, we tested a sample of transactions in each budget category, which totaled \$267,165, or 49 percent of all expenditures, and did not identify issues related to these costs.

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# Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of one grant awarded by the Office of Justice Programs, National Institute of Justice (NIJ), the Fiscal Year 2018 Research and Development in Forensic Science for Criminal Justice program, to Rutgers, the State University of New Jersey (Rutgers) in Camden, New Jersey. Rutgers was awarded one grant totaling \$546,727, as shown in Table 1.

**Table 1**

### Grant Awarded to Rutgers

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
2018-DU-BX-0185	NIJ	09/27/2018	01/01/2019	03/30/2022	\$546,727

Source: JustGrants

According to the NIJ, funding through the Research and Development in Forensic Science for Criminal Justice program for Fiscal Year 2018 supported basic or applied research and development projects that will increase the body of knowledge to guide and inform forensic science policy and practice; or lead to the production of useful materials, devices, systems, or methods that have the potential for forensic application.

## The Grantee

In fiscal year 2022, Rutgers consisted of over 29 degree granting schools and colleges, offering more than 150 undergraduate majors and more than 400 graduate programs and degrees, with approximately 70,000 students enrolled. These schools are located at Rutgers University–New Brunswick, Rutgers University–Newark, and Rutgers University–Camden. According to its website, Rutgers is home to New Jersey’s most extensive and diversified network of research laboratories and brings more federal research dollars to New Jersey than all other colleges and universities in the state combined. With more than 300 research centers and institutes, Rutgers invests \$720 million annually in research and development and \$872.8 million in sponsored research grants.

## OIG Audit Approach

The objectives of this audit were to determine whether costs claimed under the grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether Rutgers demonstrated adequate progress towards achieving the program goal and objective. 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 grant. 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, reviewed the grant solicitations and grant documentation, and interviewed grantee officials to determine whether Rutgers demonstrated adequate achievement of the program goal and objective. We also reviewed the progress reports to determine if the required reports were accurate.

### Program Goal and Objective

The goal of the award was to design single-cell technology with an inference framework suitable for testing hypotheses on collections of single cell profiles. This would allow scientists, especially in law enforcement applications, to test DNA in a much more efficient and accurate manner.

We reviewed performance documentation, interviewed Rutgers personnel, and observed laboratory activities. We found that Rutgers:

- developed and validated single cell standard operation procedures.
- created and demonstrated a prototypical single cell algorithm which was used in a newly created software called EESCIT (Evidentiary Evaluation Single Cells Information Technology).
- through the use of EESCIT Software, compared single cell analysis to current bulk mixture-based techniques.

Based on our review, we did not identify any indications that Rutgers was not adequately achieving the stated goal and objective of the grant.

### Required Performance Reports

According to the DOJ Grants Financial Guide, funding recipients should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in a program solicitation. To verify program performance information, we selected a sample of three performance goals from the six submitted progress reports. We then traced the items to supporting documentation provided and maintained by Rutgers.

Based on our progress report testing, we did not identify any instances where the accomplishments described in the required reports did not match the supporting documentation.

## 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 the financial management of the grant covered by this audit, we conducted interviews with financial staff, examined policy and procedures, and inspected grant documents to determine whether Rutgers adequately safeguarded the grant funds we audited. We also reviewed Rutgers's Single Audit Reports for fiscal years 2019, 2020, and 2021 to identify internal control weaknesses and significant non-compliance issues related to federal awards. Finally, we performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report.

Based on our review, we did not identify significant concerns related to Rutgers' grant financial management.

## 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 \$750,000 or more in federal funds within the entity's fiscal year must have a "single audit" performed annually covering all federal funds expended that year.

We reviewed Rutgers' Single Audit Reports for fiscal years 2019, 2020, and 2021 to identify any internal control weaknesses and significant non-compliance issues related to federal awarded. Based on our review, there were no significant deficiencies or material weaknesses in the Single Audit Reports we reviewed.

## Grant Expenditures

Between May 1, 2019, and March 30, 2022, Rutgers made expenditures totaling \$546,727 for grant-related purposes. Rutgers used grant funding for direct costs including:

- personnel and fringe costs for staff directly working on research – \$138,177;
- purchases (equipment and supplies) for analyzing single cell DNA – \$139,631;
- supporting research work performed by a subrecipient – \$74,319; and
- travel and other costs – \$43,058.

Rutgers also used grant funds to recover indirect costs totaling \$151,542 using an indirect cost rate of 55 percent.

For Grant Number 2018-DU-BX-0185, Rutgers' approved budget included personnel, fringe benefits, travel, equipment, supplies, contractual, other, and indirect costs. To determine whether costs charged to the award were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions in each budget category, which totaled \$267,165, or 49 percent of expenditures. We reviewed documentation, accounting records, and performed verification testing related to grant expenditures. Based on our testing, we did not identify any issues related to these costs.

## Personnel and Fringe Benefit Costs

During the grant period, Rutgers' project employed nine staff members, which consisted of Master and PhD level graduate students and two faculty members. According to staff, each of these staff members played a vital role in the research and applications needed to design single-cell technologies. We reviewed Rutgers' policy and procedures for personnel and fringe benefits and selected a sample of \$34,097, or 25 percent of all personnel and fringe costs, for two pay periods across the grant period to determine if personnel and fringe benefits costs charged to the grant were allowable, reasonable, and supported in compliance with award requirements. We traced payroll information to supporting documentation and, as a result, did not identify any issues related to the costs tested.

## Equipment and Supply Costs

We reviewed the accounting records and selected a sample of \$28,937 for equipment. The equipment purchased allowed for testing the collections of single-cell DNA profiles. We requested supporting documentation for this equipment purchased and determined that the cost was allowable, necessary, and supported. Therefore, we did not identify any issues related to the cost tested.

Additionally, we selected and reviewed a sample of \$22,197 for supplies. This purchase order contained various test tubes and cartridges needed to run the equipment purchased. As we result, we determined that these supply costs were allowable, necessary, and supported according to the documents maintained by Rutgers.

## Subrecipient Costs

According to Rutgers staff, the single subrecipient played an integral role in helping Rutgers achieve the goal of the grant. The subrecipient brought expertise in statistical applications to aid in the research of single cell DNA profiles. As part of our testing, we reviewed a sample of expenditures totaling \$22,562 or 30 percent of all subrecipient expenditures, and determined that the costs were allowable, necessary, and supported. As a result, we did not identify any issues related to the costs tested.

## Travel and Other Costs

Rutgers charged \$42,100 in other costs related to the tuition of PhD graduate students working on the grant and \$958 for staff travel to attend conferences. We reviewed the travel expenditures and traced them to supporting documentation and determined that these costs were allowable, necessary, and supported. Therefore, we did not identify any issues related to the costs tested.

## Indirect Costs

Indirect costs are costs of an organization that are not readily assignable to a particular project but are necessary to the operation of the organization and the performance of the project. Rutgers, during the grant, charged a predetermined negotiated rate of 55 percent approved by the U.S. Department of Health and Human Services. Using accounting records, we compared the amount of indirect costs charged to the grant and found no issues with Rutgers' methodology used to charge indirect costs to the grant.

## **Budget Management and Control**

According to the DOJ Grants Financial Guide, the recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, the grant recipient must initiate a Grant Award Modification 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 Rutgers transferred funds among budget categories in excess of 10 percent. We determined that the cumulative difference between category expenditures and approved budget category totals was not greater than 10 percent.

## **Drawdowns**

According to the DOJ Grants Financial Guide, an adequate accounting system should be established to maintain documentation to support all receipts of federal funds. If, at the end of the grant award, recipients have drawn down funds in excess of federal expenditures, unused funds must be returned to the awarding agency. We determined that Rutgers made seven drawdowns totaling the entire award amount, \$546,727, and calculated the amount of each drawdown as a reimbursement based on actual expenditures. To assess whether Rutgers managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records. During this audit, we did not identify significant deficiencies related to Rutgers'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 Rutgers submitted accurate federal financial reports, we compared four reports to Rutgers's accounting records. We determined that quarterly and cumulative expenditures for the reports reviewed matched the accounting records.

## **Conclusion**

As a result of our audit testing, we concluded that Rutgers generally managed the grant that we reviewed appropriately and demonstrated adequate progress toward the achievement of the grant's stated goal and objective. We found that all tested expenditures were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and the terms and conditions of the grant. Additionally, we found that Rutgers did not exceed any approved budget category by 10 percent, displayed no significant deficiencies in the process of drawing down grant funds, and produced timely and accurate federal financial reports. Therefore, we make no recommendations.

# APPENDIX 1: Objectives, Scope, and Methodology

## Objectives

The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and to determine whether the grantee demonstrated adequate progress towards achieving the program goal and objective. 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 Office of Justice Programs (OJP) grant awarded to Rutgers, the State University of New Jersey (Rutgers) under the National Institute of Justice, Fiscal Year 2018 Research and Development in Forensic Science for Criminal Justice Purposes. OJP awarded one grant totaling \$546,727, and as of April 20, 2022, had fully drawn down \$546,727 of the total grant funds awarded. Our audit concentrated on, but was not limited to, the period of January 2019 through March 2022.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of Rutgers' activities related to the audited grant. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, equipment charges, supplies and other charges, 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 grant reviewed. This nonstatistical 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 OJP's Grants Management System and DOJ's JustGrants System as well as Rutgers' 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.

We discussed our audit results with Rutgers officials throughout the audit and at a formal exit conference. We also provided Rutgers a draft of our report and allowed an opportunity to respond.

## 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 Rutgers to provide assurance on its internal control structure as a whole. Rutgers 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 Rutgers' internal control structure as a whole, we offer this statement solely for the information and use of Rutgers and OJP.<sup>1</sup>

We assessed Rutgers management's design, implementation, and operating effectiveness of these internal controls and identified deficiencies that we believe could affect Rutgers's ability to effectively operate, comply with laws and regulations, and correctly state financial and performance information. 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.

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<sup>1</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: Rutgers, the State University of New Jersey Response to the Draft Audit Report



Research Financial Services  
Rutgers, The State University of New Jersey  
33 Knightsbridge Road, 2 East  
Piscataway, NJ 08854

Postaward.rutgers.edu  
Phone: 848-932-0165

August 1, 2023

Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
701 Market Street- Ste 2300  
Philadelphia, PA 19106

Dear Mr. Puerzer:

We have reviewed the Draft Audit Report provided, in conjunction with an Audit of the Office of Justice Programs Research and Development in Forensic Science for Criminal Justice Program Grant awarded to Rutgers, the State University of New Jersey, Camden, New Jersey.

We concur that the report reasonably represents that Rutgers has effectively managed the grant and demonstrated adequate progress towards achievement of the grant's stated goal and objectives.

Sincerely,

*Lamar K. Oglesby*

Lamar K. Oglesby, MEd, CRA  
Executive Director, Research Financial Services  
Office for Research  
Rutgers, The State University of New Jersey  
33 Knightsbridge Road  
Second Floor East, D211  
Piscataway, NJ 08854  
Office: (848)-932-4179  
Mobile: (732)-507-3030  
Fax: (732)-932-0182  
Email: [lo170@ored.rutgers.edu](mailto:lo170@ored.rutgers.edu)  
Web page: <http://postaward.rutgers.edu>  
ORED guidance regarding COVID-19: <https://ored.rutgers.edu/coronavirus>

# APPENDIX 3: 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

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Washington, D.C. 20531

July 7, 2023

MEMORANDUM TO: Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General

FROM: Jeffery A. Haley *Jeffery A. Haley*  
Deputy Director, Audit and Review Division

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs, Research and Development in Forensic Science for Criminal Justice Program Grant Awarded to Rutgers, The State University of New Jersey, Camden, New Jersey*

This memorandum is in response to your correspondence, dated June 23, 2023, transmitting the subject draft audit report for Rutgers, The State University of New Jersey. The draft audit report does not contain any recommendations directed to the Office of Justice Programs (OJP). Accordingly, OJP has reviewed the draft audit report and does not have any comments.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Linda J. Taylor, Lead Auditor, Audit and Review Division, on (202) 514-7270.

cc: Maureen A. Henneberg  
Deputy Assistant Attorney General

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

Linda J. Taylor  
Lead Auditor, Audit Coordination Branch  
Audit and Review Division  
Office of Audit, Assessment and Management

Nancy La Vigne  
Director  
National Institute of Justice

cc: Jennifer Scherer  
Deputy Director  
National Institute of Justice

Barry Bratburd  
Deputy Director  
National Institute of Justice

Faith Baker  
Office Director, Office of Grants Management  
National Institute of Justice

Charlene Hunter  
Program Analyst  
National Institute of Justice

Natasha Parrish  
Senior Grants Management Specialist  
National Institute of Justice

Charlotte Grzebien  
Deputy General Counsel

Jennifer Plozai  
Director  
Office of Communications

Rachel Johnson  
Chief Financial Officer

Christal McNeil-Wright  
Associate Chief Financial Officer  
Grants Financial Management Division  
Office of the Chief Financial Officer

Joanne M. Suttington  
Associate Chief Financial Officer  
Finance, Accounting, and Analysis Division  
Office of the Chief Financial Officer

Aida Brumme  
Manager, Evaluation and Oversight Branch  
Grants Financial Management Division  
Office of the Chief Financial Officer

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

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

OJP Executive Secretariat  
Control Number OCOM000399