



Audit of the Office of Justice Programs  
Bureau of Justice Assistance  
Students, Teachers, and Officers  
Preventing School Violence Act Grant  
Awarded to the University of Alabama,  
Tuscaloosa, Alabama



AUDIT DIVISION

26-066

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**JUNE 2026**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Bureau of Justice Assistance Students, Teachers, and Officers Preventing School Violence Act Grant Awarded to the University of Alabama, Tuscaloosa, Alabama**

### **Objectives**

The Office of Justice Programs (OJP), Bureau of Justice Assistance awarded the University of Alabama a grant totaling \$1,249,636 under the Students, Teachers, and Officers Preventing School Violence Act 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 goals and objectives.

### **Results in Brief**

We concluded that the University of Alabama demonstrated adequate progress towards achieving the grant's stated goals and objectives. This audit did not identify significant concerns regarding the University of Alabama's federal financial reports and drawdowns; however, we identified internal control deficiencies with performance reporting and with how certain personnel account for time spent working on the grant.

### **Recommendations**

Our report contains three recommendations for OJP. We requested a response to our draft audit report from the University of Alabama and OJP, which can be found in Appendices 2 and 3, respectively. Our analysis of those responses is included in Appendix 4.

### **Audit Results**

The purpose of the audited grant was to enhance school safety by equipping students and teachers with tools to recognize, respond to, and prevent violence. The project period for the grant was from October 2023 through September 2026. As of January 2026, the University of Alabama drew down a cumulative amount of \$614,492.

#### **Program Goals and Accomplishments**

We found that overall, the University of Alabama is making adequate progress completing its stated objectives to meet its goals but could improve its controls for reporting accurate performance information.

#### **Personnel Costs**

We found that the University of Alabama does not have adequate internal controls to ensure that certain employees accurately account for time spent working on the grant.

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# Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of a grant awarded by the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) under the Students, Teachers, and Officers Preventing School Violence Act (STOP) to the University of Alabama in Tuscaloosa, Alabama. The University of Alabama grant totaled \$1,249,636, as shown in Table 1.

Table 1

## BJA Grant Awarded to The University of Alabama

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
15PBJA-23-GG-04404-STOP	BJA	9/27/2023	10/01/2023	9/30/2026	\$1,249,636

Source: JustGrants

BJA's STOP Program aims to enhance school safety by equipping students and teachers with tools to recognize, respond to, and prevent school violence. This includes funding for states, units of local government, and Indian tribes to train school personnel and students, as well as supporting anonymous reporting systems for school violence threats, such as mobile apps, hotlines, and websites. Additionally, STOP funding aids in developing school threat assessment and intervention teams, coordinating with law enforcement, and providing specialized training for school officials to handle mental health crises. The BJA Director may also approve other measures that significantly improve training, threat assessments, reporting, and violence prevention.

## The Grantee

The University of Alabama, established by the Alabama General Assembly in 1820, is the state's first public university. It comprises 12 colleges and schools, serving over 40,000 students across diverse fields such as business, law, social work, and nursing. The university's mission is to advance intellectual and social progress locally, nationally, and globally through teaching, research, and service.

## 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 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 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, grant program solicitation and grant award documentation and interviewed grantee officials to determine whether the University of Alabama demonstrated progress towards achieving the program goals and objectives. We also reviewed the progress reports for the 6-month periods ending December 31, 2024, and June 30, 2025, to determine if the required reports were accurate.

## Program Goals and Objectives

The University of Alabama's stated program goal is to prevent and reduce student violence and improve the school climate in rural high schools by reducing the annual number of school incident reports through collaborative family-school-community education and evidence-based training. To accomplish this, the University of Alabama planned to implement the following objectives: (1) provide behavior threat assessment team development and evidence-based training, (2) educate school personnel, families, and students through evidence-based educational programs, (3) develop asynchronous school-specific research-based training for substitute teachers, and (4) conduct school safety (needs) assessments.

By reviewing performance reports, we were able to determine that the University of Alabama was adequately making progress for each stated objective to meet its goal. More specifically, we confirmed that the University of Alabama formed six school intervention teams, completed six initial school threat assessments, and provided six training sessions. The training sessions included areas that covered behavioral and mental health assessments; threat responses and communications; recommendations and paths forward; and processes and records.

## 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. In order to verify the information in the University of Alabama's progress reports, we selected a sample of four performance measures from each of the two most recent reports submitted for the audited grant. We then attempted to trace the reported performance to supporting documentation maintained by the University of Alabama.

Based on our review, we found that of the eight performance measures tested, the University of Alabama reported accurate performance five of the eight times. For one of the performance measures in its July 2025 performance report, the University of Alabama reported that it provided training to 63 individuals, but only provided support for 52, overstating the performance measure by 11. A University of Alabama official told us that the difference was the result of a reporting error. For another performance measure, the University of Alabama reported on its January and July 2025 performance reports that it formed intervention teams at five schools, but provided support in the reports that it formed intervention teams at six schools, understating its performance by one.

We found that the University of Alabama does not have formal procedures in place to ensure it consistently and accurately reports grant performance to OJP. The University of Alabama told us that because

programmatic requirements vary by project, it complies with the specific award terms and conditions pertaining to performance reporting for each project. However, we believe that for the University of Alabama to regularly provide accurate performance reporting, it should have adequate procedures for staff to rely upon. Therefore, we recommend that OJP work with the University of Alabama to develop and implement procedures to ensure it accurately reports its performance data.

## 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 University of Alabama's 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 the University of Alabama adequately safeguarded the grant funds we audited. We also reviewed the University of Alabama's Single Audit Report for 2023 to identify internal control weaknesses and significant non-compliance issues related to federal awards.<sup>1</sup> Finally, we performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report.

Based on our review, we concluded that the University of Alabama generally complied with grant financial management requirements but could improve its internal controls related to personnel costs. We discuss this deficiency in more detail in the [Personnel Costs](#) section of this report.

## Grant Expenditures

The University of Alabama's approved STOP Program grant budget included travel, contractor, supplies, equipment, personnel, 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. For non-personnel expenditures, we selected a judgmental sample of 13 expenditures for testing, which totaled \$22,244. This represented 14 percent of the \$155,471 spent on non-personnel costs. For personnel testing, we reviewed 100 percent of paid employees for 3 non-consecutive monthly pay periods, totaling \$58,386. We reviewed documentation, accounting records, and performed verification testing related to grant expenditures. We did not identify any issues in our testing of non-personnel costs; the results of our personnel testing are detailed below.

## Personnel Costs

Overall, we determined that the University of Alabama paid nine individual employees with STOP Program funds from the selected pay periods for the audited grant. Two of the nine were hourly employees who are required by the University of Alabama to record their time spent working on the grant. We did not identify any issues related to the compensation paid to these two employees.

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<sup>1</sup> Non-federal entities that receive federal financial assistance are required to comply with the Single Audit Act of 1984, as amended. For fiscal years beginning on or after December 26, 2014, but before October 1, 2024, entities that expend \$750,000 or more in federal funds within the entity's fiscal year are required to have single audit performed covering all federal funds expended that year.

The remaining seven employees were considered “exempt” employees by the University of Alabama. According to the University of Alabama policy, employees deemed exempt are not required to use timesheets to account for time worked by project.<sup>2</sup> Instead, the University of Alabama employs an after-the-fact effort reporting system every 4 to 6 months as the principal means for exempt employees to certify that salaries charged to sponsored projects are reasonable and consistent with the portion of total effort committed to sponsored projects.<sup>3</sup> Therefore, for these seven employees the University of Alabama based their compensation on a predetermined allocation percentage among funding sources. Overall, we determined that 4 of these 7 employees’ compensation had an allocation of 100 percent from the STOP Program grant, meaning that all compensation was paid with STOP Program funds. We found no issues related to the compensation paid to these four employees. However, the remaining three employees had allocations from more than one funding source. The allocations from the STOP Program grant for these employees were 16, 19, and 20 percent.

We asked these three employees how they recorded time spent working on the STOP grant to help ensure time spent on the grant reconciled to the amount allocated for the grant by the University of Alabama. Two of the three employees told us that they certify the time allocation generated and provided by the University of Alabama at the end of each academic term. However, one of these two employees told us they estimated spending 15 percent of their time working on the STOP grant, even though they were paid 20 percent from the grant. The other employee responded that they track their time spent on the project using an electronic calendar.

We believe the University of Alabama’s process for charging personnel costs to the STOP grant for those employees who are exempt and work on multiple projects does not comply with the Uniform Guidance and DOJ’s Grants Financial Guide. The Uniform Guidance and DOJ’s Grants Financial Guide state that charges to federal awards for salaries and wages must be supported by a system of internal control that provides reasonable assurance that the charges are accurate. Because the University of Alabama does not employ an adequate process to ensure the accuracy of salary charges made to the award by exempt employees who work on multiple grants, it cannot provide the reasonable assurance required and may be receiving compensation through the STOP grant for employee time spent on non-STOP Program activities. To ensure that the University of Alabama uses STOP Program funds for only grant activities, we recommend that OJP require the University of Alabama to develop and implement controls to ensure charges to federal awards for salaries and wages for all employees are supported and accurately reflect only time spent on funded activities. In addition, we recommend that OJP require the University of Alabama to determine whether the work certified on the grant by its exempt employees is consistent with the actual work performed and remedy any over-reimbursement that the university may have received.

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<sup>2</sup> The University of Alabama classifies “exempt” employees as employees who are not covered by the overtime provisions of the Fair Labor Standards Act and are paid an agreed upon amount for the whole job, regardless of the amount of time or effort required to complete the work. Exempt employees receive a set monthly salary, do not record hours of work on a time record, and are not eligible for compensatory time.

<sup>3</sup> The certification process takes place at the end of each academic term. The timing is also dependent upon the length of the employee’s appointment to the engagement. Personnel with appointments lasting 9 months certify their time 3 times a year (at the end of the Fall, Spring, and Summer semesters). Personnel on 12-month appointments certify twice (at the end of the Fall and Spring semesters).

## **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 the University of Alabama 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**

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. According to the University of Alabama drawdown procedures, funds that are in excess of the university's immediate needs or the limits of the specified award cannot be drawn. The University of Alabama pays program costs, and the University of Alabama's accounting office prepares drawdowns for reimbursable expenditures. The accounting staff reviews supporting documentation for each drawdown request and appropriate accounting management approves it.

To assess whether the University of Alabama managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records. We did not identify significant deficiencies related to the recipient's process for developing drawdown requests.

## **Federal Financial Reports**

According to the DOJ, 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 University of Alabama submitted accurate Federal Financial Reports (FFRs), we compared the FFRs for the reporting periods ending December 31, 2024, and March 31, 2025, to the University of Alabama's accounting records for the audited STOP Program 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 University of Alabama generally complied with most of the grant requirements we tested and demonstrated adequate progress towards achieving the grant's stated goals and objectives. We did not identify significant issues regarding the University of Alabama's federal financial reports, or its management of the grant budget. However, we found that the University of Alabama did not always accurately report performance and did not comply with the Uniform Guidance and DOJ's Grants Financial Guide for its exempt employees working on multiple awards. We provide three recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Work with the University of Alabama to develop and implement procedures to ensure it accurately reports its performance data.
2. Require the University of Alabama to develop and implement internal controls to ensure charges to federal awards for salaries and wages for all employees are supported and accurately reflect time spent on funded activities.
3. Require the University of Alabama to determine whether the work certified on the grant by its exempt employees is consistent with the actual work performed and remedy any over-reimbursement that the university may have received.

# APPENDIX 1: Objectives, Scope, and Methodology

## Objectives

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 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 Bureau of Justice Assistance grant awarded to the University of Alabama under the Students, Teachers, and Officers Preventing School Violence Act (STOP) Program. The grant number was 15PBJA-23-GG-04404-STOP, with an award amount of \$1,249,636. As of January 26, 2026, the university had drawn down \$614,492 of the total grant funds awarded. Our audit concentrated on, but was not limited to, the period of October 2023 through January 2026.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of the University of Alabama's activities related to the audited grants. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grant reviewed. This 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 DOJ JustGrants system as well as the University of Alabama'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 University of Alabama to provide assurance on its internal control structure as a whole. The University of Alabama management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200.303. Because we do not express an

opinion on the University of Alabama's internal control structure as a whole, we offer this statement solely for the information and use of the University of Alabama and OJP.<sup>4</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles that are significant to the audit objectives. Specifically, we reviewed the design and implementation of the University Alabama's written policies and procedures and process controls pertaining to aspects of grant planning, program performance, and financial management. We also tested the implementation and operating effectiveness of specific controls over grant execution and compliance with laws and regulations in our audit scope.

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>4</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

# APPENDIX 2: The University of Alabama's Response to the Draft Audit Report



May 12, 2026

Sean Relay, Acting Regional Audit Manager  
Atlanta Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
75 Ted Turner Drive NW Suite 1130  
Atlanta, GA 30303

Re: Official Response to the Audit of the Office of Justice Programs (OJP) Bureau of Justice Assistance, Students, Teachers, and Officers Preventing School Violence Act Grant Award to The University of Alabama, Tuscaloosa, Alabama

Dear Mr. Relay,

Thank you for your letter dated May 4, 2026, regarding the referenced audit. The University of Alabama (UA) is committed to maintaining full compliance with all Department of Justice (DOJ) financial management requirements. We value the partnership with your office and are providing the following materials to address the three recommendations to OJP.

**Recommendation 1: Working with The University of Alabama to develop and implement procedures to ensure it accurately reports its performance data.**

The University concurs with the recommendation and acknowledges the importance of ensuring that performance data submitted to the sponsor is accurate, complete, and supported by appropriate review.

While the University maintains that controls over performance reporting were in place for the audited award, we recognize the opportunity to further formalize and document these processes to promote consistency and transparency. Moving forward, we will strengthen our internal controls by developing and implementing additional checkpoints and formalized review procedures within the grant team prior to submission. These enhanced processes will include documented multi-level verification of performance data, including review by the Principal Investigator and appropriate administrative personnel, documentation reviews, and final validation steps to help prevent similar errors and ensure accurate reporting in future submissions for Department of Justice awards, consistent with sponsor expectations.

In addition, the University will evaluate whether similar enhancements should be applied more broadly to other Department of Justice awards to ensure consistent application of these strengthened review practices.

**Recommendation 2: Require The University of Alabama to develop and implement internal controls to ensure charges to federal awards for salaries and wages for all employees are supported and accurately reflect time spent on funded activities.**

The University respectfully disagrees with the audit finding and maintains that its current processes for recording, allocating, and certifying payroll charges to federal awards meet the requirements of 2 CFR 200.430(g) and provide reasonable assurance that salary and wage charges are accurate, allowable, and properly allocated.

As previously explained to the audit team through written communications dated July 8, 2025 (Appendix A) and July 10, 2025 (Appendix B), the University has established a comprehensive system of internal controls to ensure payroll charges are based on records that accurately reflect the work performed. Salary allocations are initiated through electronic personnel action (ePA) forms by the Principal Investigator (PI) and/or administrative designees. These forms specify the applicable funding sources (FOAPs) and proportional distributions of effort. The ePAs are subject to a multi-level electronic approval workflow, including review by the PI and Contract & Grant Accounting for sponsored projects. This process ensures that labor charges are authorized, properly allocated, and incorporated into the University's official accounting records, consistent with 2 CFR 200.430(g)(1)(ii) and (v).

In addition, the University maintains formal written policies governing Institutional Base Salary (IBS) and effort allocation. The University's publicly available Institutional Base Salary procedure (Appendix C) clearly delineates that both the PI and department administrator share responsibility for ensuring that effort allocated to sponsored projects accurately reflects the proportion of an employee's time devoted to those activities. This policy serves as a key internal control reinforcing accountability and alignment with federal requirements.

The University uses budget-based and real-time effort estimates for interim payroll distribution, which is explicitly permitted under 2 CFR 200.430(g)(1)(vii), as these estimates are reasonable approximations of anticipated effort. Importantly, the University's internal control framework includes a robust after-the-fact effort reporting system that satisfies the requirement for periodic review and adjustment. Effort reports are generated at the end of each academic term and require certification by the PI or an individual with first-hand knowledge of the employee's work. This certification confirms that salary charges are reasonable and consistent with actual effort expended across all institutional activities, thereby ensuring compliance with 2 CFR 200.430(g)(1)(iii), (iv), and (vi).

For employees working on multiple awards or cost objectives, the combination of pre-established effort allocations through ePAs and subsequent effort certification ensures that salary distributions are properly supported and reflect actual work performed. Any necessary

adjustments identified during the effort certification process are made to ensure final charges are accurate and properly allocated, in alignment with 2 CFR 200.430(g)(1)(vii)(C). The effort reporting cycle employed by the University, (after each academic term) is allowable in accordance with 2 CFR 200.430(g)(1)(vii)(C).

With respect to the audit team's reliance on a single employee interview, the University notes that UA representatives were not present during the discussion. As a result, the University cannot confirm whether the employee's estimate (approximately 15 percent) was intended to correspond to the same effort reporting period under review or whether it represented a general approximation rather than a period-specific assessment. Given that federal regulations recognize the allowability of reasonable estimates and require validation through established internal controls and after-the-fact certification, the University does not consider an isolated verbal estimate outside the formal certification process to be sufficient evidence of a control deficiency.

The University's processes collectively provide a system of internal control that offers reasonable assurance—consistent with federal standards—that payroll charges to sponsored projects are accurate, supported, and compliant. The after-the-fact effort certification model is a widely accepted methodology for institutions of higher education and directly aligns with the reasonableness standard embedded in 2 CFR 200.430.

Based on the above, the University maintains that its existing internal controls, including its IBS framework, and effort reporting framework already satisfy federal requirements, and therefore additional corrective action is not warranted.

**Recommendation 3: Require The University of Alabama to determine whether the work certified on the grant by its exempt employees is consistent with the actual work performed and remedy any over-reimbursement that the University may have received.**

The University respectfully disagrees with Recommendation 3 and asserts that its current system of internal controls already ensures that effort certified by exempt employees on sponsored projects is consistent with the actual work performed, in accordance with 2 CFR 200.430(g). As described in the response to the prior finding, the University has an established and comprehensive framework that both prevents and detects inconsistencies between certified effort and actual activity, thereby mitigating the risk of over-reimbursement.

The University's after-the-fact effort reporting system is the primary mechanism for validating that salary charges to federal awards accurately reflect work performed. Effort reports are generated at the end of each academic term and must be certified by the Principal Investigator (PI) or an individual with direct knowledge of the employee's activities. This certification explicitly confirms that the distribution of salaries and wages is reasonable and consistent with the actual effort expended across all institutional activities. As such, the process satisfies the requirements under 2 CFR 200.430(g)(1)(iii), (iv), and (vi) that effort reporting reflect total compensated activity and support proper allocation across cost objectives.

In alignment with 2 CFR 200.430(g)(1)(vii), the University uses budget-based estimates for interim salary distribution, which are subsequently validated through effort certification. The University's controls require that significant changes in work activity be identified and addressed through revised ePA submissions, consistent with 2 CFR 200.430(g)(1)(vii)(B). Short-term fluctuations are evaluated over the full certification period to ensure that salary allocations remain reasonable in the aggregate.

Additionally, the effort certification process functions as the required after-the-fact review under 2 CFR 200.430(g)(1)(vii)(C), during which any discrepancies between estimated and actual effort are identified and corrected through cost transfers or payroll adjustments, as necessary.

With respect to the information obtained through employee interviews, the University notes, consistent with its response to Recommendation 2, that it cannot verify whether individual statements were aligned with the specific effort reporting period under review or reflected period-specific assessments. The University's formal effort certification process, completed by individuals with first-hand knowledge and accountability under institutional policy, serves as the authoritative record for determining actual work performed.

Because effort certification is performed by individuals with first-hand knowledge and is designed to validate actual work performed, the University already determines whether certified effort is consistent with reality as part of its standard process. Where variances are identified, established procedures are in place to make timely and appropriate adjustments, thereby addressing any potential over or under-charging of federal awards.

Given these existing controls and review mechanisms, the University maintains that additional procedures, as suggested in the recommendation, are duplicative of current practices. The University's established framework already includes the determination and remediation steps contemplated in this recommendation and provides reasonable assurance that any over-reimbursement would be identified and remedied through established effort certification and adjustment processes.

Sincerely,

Signed by:

*Jennifer R Camp*

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Jennifer R. Camp, CRA

Senior Associate Vice President Research Administration

cc: Melonie Threatt, Acting Team Leader, Audit Coordination Branch, Audit and Review Division,  
Office of Audit, Assessment, and Management, Office of Justice Programs

Daniela Susnara, Project Director, The University of Alabama

Julie Schwindt, Assistant Vice President Research Finance, The University of Alabama

# APPENDIX 3: The Office of Justice Program's Response to the Draft Audit Report



U.S. Department of Justice

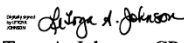
Office of Justice Programs

*Office of Audit, Assessment, and Management*

Washington, DC 20531

June 1, 2026

MEMORANDUM TO: Sean M. Relay  
Regional Audit Manager  
Atlanta 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 Report, *Audit of the Office of Justice Programs Bureau of Justice Assistance Students, Teachers, and Officers Preventing School Violence Act Grant Awarded to the University of Alabama, Tuscaloosa, Alabama*

This memorandum is in reference to your correspondence, dated May 4, 2026, transmitting the above-referenced draft audit report for the University of Alabama (UA). UA received grant funds under the Office of Justice Programs' (OJP), Bureau of Justice Assistance, Students, Teachers, and Officers Preventing School Violence Act Grant Program, Grant Number 15PBJA-23-GG-04404-STOP. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **three** recommendations and **no** questioned costs. The following is the 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 work with the University of Alabama to develop and implement procedures to ensure it accurately reports its performance data.**

OJP agrees with this recommendation. We will coordinate with UA to obtain written procedures to for ensuring that performance data accurately is reported.

2. **We recommend that OJP require the University of Alabama to develop and implement internal controls to ensure charges to federal awards for salaries and wages for all employees are supported and accurately reflect time spent on funded activities.**

OJP agrees with this recommendation. We will coordinate with UA to obtain written procedures that includes controls for ensuring that charges to federal awards for salaries

and wages for all employees are supported and accurately reflects time spent on funded activities.

3. **We recommend that OJP require the University of Alabama to determine whether the work certified on the grant by its exempt employees is consistent with the actual work performed and remedy any over-reimbursement that the university may have received.**

OJP agrees with this recommendation. We will coordinate with UA to obtain documentation to support that the work certified on the grant by its exempt employees is consistent with the actual work performed and any over-reimbursement that the university may have received is remedied.

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

cc: Maureen A. Henneberg  
Deputy Assistant Attorney General

Tammie Gregg  
Acting Director  
Bureau of Justice Assistance

Michelle Garcia  
Deputy Director for Programs  
Bureau of Justice Assistance

Phillip Merkle  
Acting Director  
Office of Communications

Rachel Johnson  
Chief Financial Officer

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 OCOM002111

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

The U.S. Department of Justice Office of the Inspector General provided a draft of this audit report to the Office of Justice Programs (OJP) and the University of Alabama. The University of Alabama's response is incorporated in Appendix 2 and OJP's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP agreed with our recommendations, and as a result, the status of the audit report is resolved. The University of Alabama concurred with one recommendation and disagreed with two recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### **Recommendations for OJP:**

- 1. Work with the University of Alabama to develop and implement procedures to ensure it accurately reports its performance data.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will coordinate with the University of Alabama to obtain written procedures for ensuring that performance data is accurately reported. As a result, this recommendation is resolved.

The University of Alabama concurred with our recommendation and stated in its response that it will strengthen its internal controls by developing and implementing additional checkpoints and formalized review procedures within the grant team prior to performance report submission. The University of Alabama stated that these enhanced processes will include a multi-level verification of performance data, including reviews by the Principal Investigator and appropriate administrative personnel, documentation reviews, and final validation steps. The steps would help prevent similar errors and ensure accurate reporting in future submissions for Department of Justice awards.

The University of Alabama also stated that it will evaluate whether similar enhancements should be applied more broadly to other Department of Justice awards to ensure consistent application of these strengthened review practices.

This recommendation can be closed when we receive documentation that the University of Alabama developed and implemented adequate procedures to ensure it accurately reports performance data.

- 2. Require the University of Alabama to develop and implement internal controls to ensure charges to federal awards for salaries and wages for all employees are supported and accurately reflect time spent on funded activities.**

Resolved. OJP agreed with our recommendation. OJP stated in its response it will coordinate with the University of Alabama to obtain written procedures that includes controls for ensuring that charges to federal awards for salaries and wages for all employees are supported and accurately reflects time spent on funded activities. As a result, this recommendation is resolved.

The University of Alabama disagreed with our recommendation and stated in its response that it believes its processes for recording, allocating, and certifying payroll charges to federal awards meet the requirements of 2 CFR § 200.430(g) and provide reasonable assurance that salary and wage charges are accurate, allowable, and properly allocated. As we state in this report, we do not believe the University of Alabama employs an adequate process to ensure the accuracy of salary charges made to the award by exempt employees who work on multiple grants. Currently, the University of Alabama requests that its exempt employees certify reports containing a predetermined percentage of time the employee should have spent working on the grant. However, we found that this certification may occur as much as 6 months after the work began; therefore, we asked three exempt employees who worked on multiple grants how they ensure their certified time was accurate.<sup>5</sup> Only one of these three employees indicated that they documented the actual time worked on the grant using an electronic calendar. The other two told us they did not track actual time spent on grant activities. Further, one of these two employees told us that the time they spent working on the grant was approximately 5 percent less than what they certified. We believe this strongly suggests a risk exists that the University of Alabama could compensate an employee with Students, Teachers, and Officers Preventing School Violence Act (STOP) Program funding for non-STOP Program activities.

This recommendation can be closed when we receive documentation that the University of Alabama developed and implemented adequate procedures to ensure charges to federal awards for salaries and wages for university employees are supported and accurately reflect time spent on funded activities.

**3. Require the University of Alabama to determine whether the work certified on the grant by its exempt employees is consistent with the actual work performed and remedy any over-reimbursement that the university may have received.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will obtain documentation to support that the work certified on the grant by its exempt employees is consistent with the actual work performed and any over-reimbursement that the university may have received is remedied. As a result, this recommendation is resolved.

The University of Alabama disagreed with our recommendation and stated in its response that its current system of internal controls already ensures that effort certified by exempt employees on sponsored projects is consistent with the actual work performed, in accordance with 2 C.F.R. § 200.430(g). According to the University of Alabama, it has an established and comprehensive framework that both prevents and detects inconsistencies between certified effort and actual activity, thereby mitigating the risk of over-reimbursement. As noted above, we do not believe the University of Alabama employs an adequate process to ensure the accuracy of salary charges made to the award by exempt employees who work on multiple grants. Therefore, we believe there is a

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<sup>5</sup> These three employees represented all exempt employees who charged their time to more than one funding source during the pay periods we tested.

risk that the university may have received compensation through the STOP grant for employee time spent on non-STOP Program activities.

This recommendation can be closed when we receive documentation demonstrating that any work certified by exempt employees is consistent with the actual work performed and any over-reimbursement that the university may have received is remedied.