



Audit of Office of Justice Programs STOP School
Violence Grants Awarded to the Lockport City
School District, Lockport, New York



AUDIT DIVISION

24-025

JANUARY 2024



EXECUTIVE SUMMARY

Audit of Office of Justice Programs STOP School Violence Grants Awarded to the Lockport City School District, Lockport, New York

Objectives

The Office of Justice Programs (OJP) awarded the Lockport City School District (LCSD) two grants totaling \$1,229,925 for the STOP School Violence Grant Program. The objectives of this audit were to determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and to determine whether LCSD demonstrated adequate progress towards achieving program goal and objectives.

Results in Brief

As a result of our audit, we concluded that LCSD generally demonstrated adequate progress towards achieving the audited grants' stated goal and objectives. Also, this audit did not identify significant concerns regarding LCSD's grant financial management, budget management and control, drawdowns, and federal financial reports. However, we found that LCSD included inconsistent or duplicate data in grant progress reports, and did not obtain or retain time and effort reports for consultant costs.

Recommendations

Our report contains two recommendations for OJP. We requested a response to our draft audit report from LCSD 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 purposes of the two OJP Bureau of Justice Assistance grants we reviewed were to increase school safety by implementing: (1) training on violence prevention, (2) conducting school threat assessments, and (3) establishing intervention teams. The project period for the grants was from October 2020, through September 2023. As of January 6, 2023, LCSD drew down a cumulative amount of \$496,646 for the two grants we reviewed.

Program Performance and Accomplishments

LCSD demonstrated adequate progress towards achieving the goal and objectives of the grant programs by providing training to teachers on how to educate children who have had traumatic experiences. However, we found instances related to duplication and inconsistency of data LCSD provided OJP in progress reports.

Contractual and Consulting

We found that LCSD did not require or collect time and effort reports for consultants as required by grant rules. Specifically, LCSD's written policies and procedures do not include procedures specific to consultants and did not contain the time and effort requirement. However, LCSD was able to support the consultant expenditures we tested with invoices submitted by consultants.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of two grants awarded by the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) under the STOP School Violence Grant Program to the Lockport City School District (LCSD) in Lockport, New York. LCSD was awarded two grants totaling \$1,229,925 as shown in Table 1.

Table 1

Grants Awarded to the Lockport City School District

Award Number	Program Office	Project Period Start Date	Project Period End Date	Award Amount
2019-YS-BX-0113	BJA	10/01/2020	09/30/2023	\$750,000
2020-YS-BX-0055	BJA	10/01/2020	09/30/2023	\$479,925
Total:				\$1,229,925

Source: JustGrants

According to BJA, funding through the STOP School Violence Grant Program is designed to improve school security by providing students and teachers with tools they need to recognize, respond quickly to, and help prevent acts of violence.

The Grantee

The LCSD provides educational services to approximately 4,300 students. The district facilities include one pre-kindergarten building, four kindergarten to grade 4 schools, one grade 5-6 school, one junior high school, one high school, one annex to the high school, one administration building, and two maintenance facilities. Available programs and services include General Curriculum, Learning Centers, Special Education, English Language Learning, Advanced Placement, and Vocational Training. The central office team consists of the superintendent and three assistant superintendents. The administrative leadership council is made up of seven principals, seven assistant principals, seven directors, and two assistant directors. The district currently employs approximately 540 certified education professionals; 209 specialty, education support, and administrative staff members; and 200 part-time and substitute staff.

OIG Audit Approach

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

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

The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology.

Audit Results

Program Performance and Accomplishments

We interviewed grantee officials and reviewed required performance reports, grant solicitations, program narratives, and grant documentation to determine whether LCSD demonstrated adequate progress towards achieving program goal and objectives. We also reviewed progress reports to determine if the required reports were accurate. The following sections describe the results of our review.

Program Goal and Objectives

The primary goal of both audited grants awarded by OJP was to prevent school violence and increase safety within the LCSD funding from the grants was used by LCSD to pursue three objectives, including: (1) training for school staff on preventing violence, (2) conducting school threat assessments, and (3) establishing intervention teams.

We reviewed performance and financial documentation and determined that LCSD engaged contractors to advise on conflict resolution strategies and developed and administered a threat assessment tool to allow staff to identify individuals that may harm themselves or others. Additionally, we found that grant funding was used for personnel and consulting expenditures for intervention teams and a conflict resolution coach.

Based on our review, there were no indications LCSD was not adequately achieving the stated goal and objectives of the grants.

Required Performance Reports

According to the DOJ Grants Financial Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation. To evaluate the accuracy of the information in progress reports, we selected three performance measures from the four most recent progress reports (two for each grant) and traced the data to supporting documentation. From our review of progress reports, we identified an instance of duplication and two instances of inconsistency in the data LCSD provided in its progress reports for the two grants we audited.

Regarding duplication of performance data, we determined that between July 2022 and June 2023 LCSD conducted a total of 11 training sessions but reported a total of 22 training sessions because it used the same data for the reports of its two grants during the same period.

We also found that LCSD responded with different answers to two progress report questions over 4 reporting periods. For example, a progress report question asked LCSD “[d]id your schools have an intervention team established prior to receiving BJA funds?” In the progress report for the period ending June 2022, LCSD reported “No,” but it then reported “Yes” to the same question in a subsequent progress report. Because LCSD told us its intervention team was established in 2021, we determined the correct answer to this question is “No.”

We discussed these results with LCSD officials who told us the data provided in the progress reports for the two periods were different due to their evolving understanding and interpretation of the data requested.

We therefore recommend that OJP work with LCSD to create and implement written policies and procedures with the necessary guidance to assist staff in preparing accurate progress reports that avoid duplication and inconsistent interpretation.

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 LCSD's financial management of the grants covered by this audit, we conducted interviews with financial staff, examined LCSD's procedures, and inspected grant documents to determine whether LCSD adequately safeguarded the grant funds we audited. We also reviewed LCSD's single audit report for its 2021 fiscal year to identify reported 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 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 LCSD's FY 2021 single audit report and did not identify any internal control weaknesses or significant non-compliance issues related to the grant awards we audited.

Grant Expenditures

For Grant Numbers 2019-YS-BX-0113 and 2020-YS-BX-0055, LCSD's approved budgets included personnel, fringe benefits, travel, supplies, contractual, other direct costs, and indirect costs. Between October 21, 2020, and March 31, 2023, LCSD charged a total of \$562,099 to the grants we audited. Table 2 below summarizes the amounts expensed to each budget category:

Table 2

Expenditure Summary for LCSD Awards as of March 31, 2023

Budget Category	Grant No. 2019-YS-BX-0113	Grant No. 2020-YS-BX-0055	Combined Total
Personnel and Fringe Benefits	\$261,139	\$136,223	\$397,362
Contractual	\$67,527	\$85,980	\$153,507
Indirect	\$4,719	\$2,175	\$6,894
Supplies	\$2,396	\$1,403	\$3,799
Travel	\$537	\$0	\$537
Total	\$336,318	\$225,781	\$562,099

Source: LCSD Accounting System Data

To determine whether costs charged to the awards were allowable, allocable, reasonable, supportable, and necessary, we tested a sample of transactions in each budget category. 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 the sampled transactions; however, we noted deficiencies in the handling of certain contractual expenditures.

Personnel and Fringe Benefit Costs

During the grant periods, LCSD's grant-funded employees included four full-time staff members and numerous part-time staff members. Full-time staff positions included a multidisciplinary mental health coordinator and three behavioral health coordinators. We reviewed a judgmental sample of \$117,762, of the total \$397,362 charged for personnel and fringe benefit costs. Based on our testing, we found these costs were allowable, allocable, and supported by time and effort reports. Additionally, we found these costs were reasonable and necessary by reviewing program budgets and project narratives.

Contractual and Consulting

To achieve the grant goal of preventing school violence, LCSD awarded five contracts for services, which included utilizing a conflict resolution coach and training for teachers in how to educate children who have had traumatic experience. As of March 31, 2023, LCSD paid these five contractors a total of \$153,507. We reviewed a judgmental sample of expenditures totaling \$56,810, or 37 percent of all contractual expenditures.

Based on our inspection of the billing and procurement documentation, LCSD was able to support all of the contract expenditures we tested with invoices, and we confirmed that LCSD received the contracted services. However, we determined that one of the five contractors meets the definition of "consultant" in the DOJ Grants Financial Guide: "an individual who provides professional advice or services." According to DOJ Grants Financial Guide, grant recipients are required to collect time and effort reports from consultants

as part of the documentation necessary to support expenditures. We determined that LCSD's written policies and procedures do not include procedures specific to consultants and LCSD did not require consultants to provide time and effort reports in accordance with OJP requirements. Therefore, we recommend OJP coordinate with LCSD to enhance written policies and procedures for documenting consultant expenditures to include time and effort reports.

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. LCSD's OJP-approved grant budget included indirect costs of 1.4 and 1.8 percent of the total 2019 and 2020 grant award amounts, respectively; LCSD's grant applications noted that these rates had been approved by a state authority. During the grants, LCSD charged indirect costs in line with these established rates. We compared the amount of indirect costs charged to the grant to the accounting records, and we found no issues with LCSD's 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 LCSD 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. LCSD's policy was to base drawdowns on actual expenditures and request drawdowns on a reimbursement basis. As of January 6, 2023, total drawdowns for Grant Number 2019-YS-BX-0113 and Grant Number 2020-YS-BX-0055 were \$312,954 and \$183,692, respectively. To assess whether LCSD 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 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 LCSD submitted accurate Federal Financial Reports, we compared three reports from the 2019 grant and two reports from the 2020 grant to LCSD's accounting records.

We determined that quarterly and cumulative expenditures for the reports reviewed matched the accounting records.

Conclusion and Recommendations

LCSD demonstrated adequate progress towards achieving the grants' stated goal and objectives, and we did not identify significant issues regarding LCSD's drawdowns, its management of the grant budget, or federal financial reports. However, LCSD did not adhere to all of the grant requirements we tested. We found duplication and inconsistency in LCSD's progress reports and deficiencies in the handling of certain contractual expenditures. We provide two recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Work with LCSD to create and implement written policies and procedures with the necessary guidance to assist staff in preparing accurate progress reports that avoid duplication and inconsistent interpretation.
2. Coordinate with LCSD to enhance written policies and procedures for documenting consultant expenditures to include time and effort reports.

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 Lockport City School District (LCSD) demonstrated adequate progress towards achieving the program goal 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 Office of Justice Programs (OJP) grants awarded to the LCSD under the Bureau of Justice Assistance (BJA) STOP School Violence Grant Program. OJP awarded two grants totaling \$1,229,925. Our audit concentrated on, but was not limited to, the period of October 2020 through March 2023. As of January 6, 2023, LCSD had drawn down \$496,646 of the total grant funds awarded.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of LCSD's activities related to the audited grants. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, contractual charges, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This 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's JustGrants System as well as LCSD'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 LCSD to provide assurance on its internal control structure as a whole. LCSD 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 LCSD's internal control structure as a whole, we offer this statement solely for the information and use of the LCSD and OJP.¹

We assessed LCSD management's design, implementation, and operating effectiveness of these internal controls and identified deficiencies that we believe could affect LCSD's ability to effectively operate, to correctively state financial and performance information, and to ensure compliance with laws and regulations. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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

APPENDIX 2: Lockport City School District Response to the Draft Audit Report

Lockport City School District

130 Beattie Avenue, Lockport, New York 14094-5099
Dr. Mathis Calvin III, Superintendent of Schools

(716) 478-4838
Fax: (716) 478-4864

December 5, 2023

Sent via electronic mail to: Linda.Taylor2@usdoj.gov.

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

RE: Audit Response - Office of Justice Programs STOP School Violence Grants

Dear Mr. Puerzer,

In response to the recent draft audit report on the Audit of Office of Justice Programs STOP School Violence Grants awarded to The Lockport City School District, the district agrees with the findings as specified in the report.

Accordingly, we agree that:


- LCSD demonstrated adequate progress towards achieving the grants' stated goals and objectives.
- There were no significant issues regarding the district's drawdowns, management of the grant budget and federal financial reports; and
- The district did not adhere to all of the grant requirements that were tested. Specifically, there was some duplication and inconsistency in LCSDs progress reports and deficiencies in the handling of certain contractual expenditures.

It should be noted; the district is open to and accepts the corrective action - recommendations, as outlined in the conclusion and recommendation section of the audit. Accordingly, we are open and looking forward to working with the Department of Justice on:

- creating and implementing written policies and procedures with the necessary guidance to assist staff in preparing accurate progress reports that avoid duplication and inconsistent interpretation; and
- coordinating with the department to enhance our written policies and procedures for documenting consultant expenditures to include time and effort reports.

Should you have any additional questions, please feel free to reach out to me at 716- 478- 4800. Thank you for your time and assistance throughout this audit.

Yours in Education,


Mathis Calvin III, Ed.D.
Superintendent of Schools

"Pride in Our Past; Faith in Our Future"

We believe: All people can learn. Schools create conditions for success: academically, socially, emotionally, physically and aesthetically.
Teaching and learning are the shared responsibility of home, school and community.
Our mission is to assure comprehensive learning for all so that each person will be a lifelong learner.

APPENDIX 3: The Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

December 19, 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*
Acting Director

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs STOP School Violence Grants, Awarded to the Lockport City School District, Lockport, New York*

This memorandum is in response to your correspondence, dated December 1, 2023, transmitting the subject draft audit report for the Lockport City School District (LCSD). We consider the subject report resolved and request written acceptance of this action from your office.

The draft audit report contains **two** recommendations and no questioned costs. The following is Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by OJP's response.

- 1. We recommend that OJP work with LCSD to create and implement written policies and procedures with the necessary guidance to assist staff in preparing accurate progress reports that avoid duplication and inconsistent interpretation.**

OJP agrees with the recommendation. In its response, dated December 5, 2023, the LCSD stated that it will work with the Department Justice (DOJ) to create and implement written policies and procedures, with the necessary guidance to assist staff in preparing accurate progress reports that avoid duplication and inconsistent interpretation.

Accordingly, we will coordinate with the LCSD to obtain a copy of written policies and procedures, developed and implemented, to ensure that progress reports are accurately prepared, and do not contain duplicative and inconsistent information.

2. We recommend that OJP coordinate with LCSD to enhance written policies and procedures for documenting consultant expenditures to include time and effort reports.

OJP agrees with the recommendation. In its response, dated December 5, 2023, the LCSD stated that it will work with the DOJ to enhance its written policies and procedures for documenting consultant expenditures, to include time and effort reports.

Accordingly, we will coordinate with the LCSD to obtain a copy of written policies and procedures, developed and implemented, to ensure that supporting documents, such as detailed time and effort reports, are obtained from consultants receiving Federal funds.

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 Taylor, Lead Auditor, Audit Coordination Branch, of my staff, on (202) 514-7270.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
for Operations and Management

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OJP Executive Secretariat
Control Number OCOM000679

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

The OIG provided a draft of this audit report to the Office of Justice Programs (OJP) and Lockport City School District (LCSD). LCSD'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. LCSD agreed with both recommendations. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Work with LCSD to create and implement written policies and procedures with the necessary guidance to assist staff in preparing accurate progress reports that avoid duplication and inconsistent interpretation.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with LCSD to obtain a copy of written policies and procedures, developed and implemented, to ensure that progress reports are accurately prepared and do not contain duplicative and inconsistent information.

LCSD agreed with our recommendation and stated in its response that it will create and implement written policies and procedures with the necessary guidance to assist staff in preparing accurate progress reports that avoid duplication and inconsistent interpretation.

This recommendation can be closed when we receive evidence that LCSD developed and implemented the recommended written policies and procedures and that the policy was distributed to staff responsible for preparing progress reports.

- 2. Coordinate with LCSD to enhance written policies and procedures for documenting consultant expenditures to include time and effort reports.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with LCSD to obtain a copy of written policies and procedures, developed and implemented, to ensure that supporting documents, such as detailed time and effort reports, are obtained from consultants receiving Federal funds.

LCSD agreed with our recommendation and stated in its response that it will enhance written policies and procedures for documenting consultant expenditures to include time and effort reports.

This recommendation can be closed when we receive evidence that LCSD developed and implemented the recommended policies and procedures and that the policy was distributed to staff responsible for managing federal grant funds.