



Office of the Inspector General
U.S. Department of Justice



**Audit of the
Office of Justice Programs
Bureau of Justice Assistance Award
to the Supreme Court of Virginia
Richmond, Virginia**

**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
BUREAU OF JUSTICE ASSISTANCE AWARD TO
THE SUPREME COURT OF VIRGINIA
RICHMOND, VIRGINIA**

EXECUTIVE SUMMARY

In August 2012, the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) awarded grant number 2012-DC-BX-0050 to the Supreme Court of Virginia (SCV) under its Adult Drug Court Discretionary Grant Program. The award provided \$1.5 million to implement drug treatment courts that integrated substance abuse treatments, mandatory drug testing, and other sanctions with non-violent, substance-abusing offenders across Virginia.

The objective of this audit was to determine whether costs claimed under the grant were allowable, supported, and complied with applicable laws, regulations, guidelines, and terms and conditions. To accomplish this objective, we assessed performance in the following areas of grant management: financial management, program performance, expenditures, budget management and control, drawdowns, and federal financial reports. The criteria we audited against are contained in the OJP Financial Guide and the grant award documents.

As of April 2015, the SCV spent \$804,657 of the grant funds awarded. We examined the SCV's accounting records, financial and progress reports, and operating policies and procedures and found that the SCV complied with essential award conditions related to transactions, contract management, subrecipient monitoring, federal financial reports, and progress reports. Our report did not include any findings or recommendations. Appendix 1 details our audit objective, scope, and methodology.

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RICHMOND, VIRGINIA**

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**AUDIT OF THE OFFICE OF JUSTICE PROGRAMS
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INTRODUCTION

In August 2012, the Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) awarded grant number 2012-DC-BX-0050 to the Supreme Court of Virginia (SCV) under its Adult Drug Court Discretionary Grant Program to provide \$1.5 million to implement drug treatment courts that integrate substance abuse treatments, mandatory drug testing, and other sanctions with non-violent, substance-abusing offenders.

A major goal of drug treatment courts is to present a meaningful alternative to traditional approaches of adjudicating and incarcerating drug offenders. The BJA's Adult Drug Court Discretionary Grant Program provides funds to support jurisdiction efforts to implement or enhance both statewide and municipal drug courts and related services.

The Supreme Court of Virginia

The SCV's Judicial Services Department serves as the liaison between the SCV's administrative offices and other local Virginia courts. It produces publications, provides training modules, performs field visits, and supports research on various programs. Virginia's drug courts apply a collaborative and cooperative multidisciplinary drug court team, comprised by the judge, Commonwealth's Attorney, probation officers, and treatment professionals, that works closely with defendants to reduce their recidivism, drug addiction, and drug dependency.

OIG Audit Approach

The objective of this audit was to determine whether costs claimed under the aforementioned grant were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms, and conditions. To accomplish this objective, we assessed performance in the following areas of grant management: financial management, program performance, expenditures, budget management and control, drawdowns, and federal financial reports. We tested compliance with what we consider to be the most important conditions of the grant. The criteria we audited against are contained in the OJP Financial Guide and the award documents. The results of our analysis are discussed in detail in the Audit Results section of the report. Appendix 1 contains additional information on this audit's objective, scope, and methodology.

AUDIT RESULTS

The SCV properly authorized, classified, and supported tested charges to the grant. The SCV generally complied with the proposed budget and supported reviewed activities outlined in its grant applications. Nevertheless, our audit initially found that the SCV: (1) charged \$7,211 in unallowable indirect expenses to the grant and (2) submitted inaccurate Federal Financial Reports (FFRs). During the audit, the SCV proactively reimbursed the unallowable funds to OJP and corrected its subsequent FFRs. As a result of these actions, we noted no exceptions.

Grant Financial Management

According to the OJP Financial Guide, all grant recipients and subrecipients must establish and maintain adequate accounting systems and financial records and accurately account for funds awarded to them. While we did not assess the SCV's overall system of internal controls as a part of this audit, considering that the SCV is an agency of the Commonwealth of Virginia, we reviewed Virginia's Single Audit reports for fiscal years (FY) 2013 and 2014 to identify internal control weaknesses and significant non-compliance issues pertaining to the SCV.¹

As part of Virginia's annual Single Audit, the Virginia Auditor of Public Accounts also biennially reviews the SCV's financial operations. We reviewed its most recent biennial report for the FYs ending June 30, 2012 and June 30, 2013, a primary objective of which was to evaluate the accuracy of recorded financial transactions in the accounting and reporting systems used by the SCV. The report found that the SCV properly recorded and reported transactions in all material respects.

We also reviewed the internal controls of SCV's financial management system specific to the administration of the BJA award during the period under review, interviewed key personnel, reviewed written policies and procedures, inspected grant documents, and reviewed accounting records to determine whether SCV's grant financial management processes adequately safeguard grant funds and ensure compliance with the terms and conditions of the grant. Based on our review, we did not identify significant deficiencies or other concerns regarding the SCV's grant financial management.

Program Performance and Accomplishments

The BJA awarded the SCV the grant to advance state, regional, and local drug courts across Virginia. The SCV's approved grant application outlined four specific goals, namely to: (1) provide training and technical assistance to drug court teams, (2) conduct a statewide Driving Under the Influence (DUI) court

¹ Non-federal entities that spend at least \$500,000 a year in federal funding need to conduct a Single Audit under the Office of Management and Budget's Circular A-133.

evaluation, (3) assist local courts in increasing the number of active drug court participants, and (4) assist local courts in reaching emerging offender populations (e.g., those using newly popular drugs that cause addiction).

To assess the SCV's progress toward meeting the grant's stated goals and objectives, we reviewed OJP award documents, interviewed SCV officials, and reviewed SCV documents that track goals and objectives. As of May 2015, the SCV provided training and technical assistance to drug court teams, completed the DUI court evaluation, assisted four local courts in reaching capacity through providing sub-grantee funding through the grant, and has assisted one of the four local courts in reaching emerging offender populations with a new Veteran's Treatment Track Court docket in Hampton, Virginia.

In addition, the SCV applied the award to begin a prescription drug study in which it selected five adult drug courts from different regions of Virginia to assess strategies on working with prescription drug-abusing drug court participants.

Therefore, we found that the SCV has met or otherwise appeared to be on track to meet the established goals and objectives of the grant by its adjusted end date of September 2016.²

According to the OJP Financial Guide, grant recipients must submit progress reports twice a year to describe the activities and accomplishments funded by the award. Recipients must submit progress reports within 30 days after the June 30 and December 31 semiannual reporting periods. To determine whether the SCV's progress reports accurately reflected the activity of the grant, we tested the accomplishments described in the last two Categorical Assistance Progress Reports, covering the period January through December 2014, by comparing reported achievements to source data. We found sufficient evidence to support program accomplishments the SCV reported to the BJA.

Grant Expenditures

The OJP-approved grant budget allowed for costs related to personnel, fringe benefits, supplies, travel, contractual, subrecipients, and other expenditures. The award also required the SCV to match spending \$597,527 in local funds, representing 28 percent of the total funding for the grant program. As shown in Table 1, as of April 15, 2015, SCV's accounting records reported \$804,657 in federal costs associated with grant number 2012-DC-BX-0050 and a total of \$25,825 in matching state funds or support.

² In August 2015, the BJA approved the SCV's request to extend the end date of the award from September 30, 2015 to September 30, 2016.

Table 1
Summary of Grant Expenditures

Type of Cost	Total Federal Accounting Records Costs (\$)	Total State Funds Accounting Records Costs (\$)
Personnel	74,976	-
Fringe Benefits	-	14,509
Other	144,817	1,058
Supplies	100	-
Travel	-	10,259
Contractual	124,097	-
Sub-awards	460,667	-
TOTALS ^a	\$804,657	\$25,825

^a Differences due to rounding

Source: SCV accounting records as of April 2015.

We selected a judgmental sample of 14 direct costs supported by award funds totaling \$198,656 and 7 state-funded transactions totaling \$5,585 to determine whether the SCV charged allowable, supported, and properly allocated costs to the award and that such costs were in compliance with award requirements. The transactions tested included 7 contractor costs, 6 travel costs, 1 supply cost, and 7 transactions listed as "other" expenses. To perform our testing, we reviewed accounting records and other available documents pertaining to each transaction. Our testing found that all sampled direct cost transactions were allowable, supported, and properly allocated to the award.

In addition to testing a sample of direct costs, we also tested payroll costs and associated fringe benefit expenses. The following sections describe the results of our transaction testing.

Personnel and Fringe Benefits

Salaries, wages, and fringe benefits charged to a federal grant must be based on payroll records approved by responsible officials, and the charges must comport with the generally accepted practices of the organization. In particular, when grant recipients work on multiple grant programs or activities, the grant recipient must reasonably allocate costs to each activity based on time and effort reports, such as timesheets.

According to its accounting records, the SCV spent \$74,976 in federal funds on an employee's salary and \$14,509 in state funds on fringe benefits for grant 2012-DC-BX-0050. We reviewed SCV policies for timekeeping and charging salary and benefit costs to the grant. According to these policies, salaried personnel are paid the same amount each pay period for consistently working a specified schedule. An attendance or leave record is not maintained for salaried employees. Overtime pay is not authorized for exempt and salaried employees.

We determined that the SCV employed one salaried employee on the grant. To verify how the SCV charged personnel costs to the grant, we examined all payroll distribution records and compared the actual salary to the approved salary for this individual. We found that this employee received a 2-percent increase in salary on August 2013. According to SCV officials, all state employees received a 2-percent salary increase at this time. We found that SCV personnel costs charged to the grant are supported.

Fringe benefits approved by the BJA in the award's budget included payroll taxes, including Social Security, Medicare, workers' compensation insurance, and state unemployment insurance. According to the grant's approved budget, the grantee would be responsible for paying fringe benefits via matching costs. We found that the SCV paid fringe benefits expenses based on 27.85 percent of personnel costs. Our review determined that the SCV properly calculated and charged appropriate fringe benefits expenses under the grant.

Subrecipients

SCV has approved 4 subrecipients to pass through \$828,211, or 55 percent, of the total grant to assist local courts in reaching capacity and emerging offenders. At the time of our audit, SCV had paid a total of \$460,667 to the 4 subrecipients.

We selected a judgmental sample of 9 subrecipient transactions totaling \$217,057 to verify that the SCV supported these charges with appropriate documentation, such as an invoice and proof of receipt or an approved timesheet. We note that, other than quarterly invoices certified by authorized subrecipient officials, all supporting documents for invoiced charges remained with the subrecipients, not with the SCV. However, the subrecipients ultimately provided to us sufficient documentation to support all tested transactions.

Indirect Costs

An organization incurs indirect costs to pay for common or joint objectives that therefore cannot be readily allocated to a specific project. Examples of indirect costs include overhead and administrative expenses. Grant recipients need to establish and seek approval for an indirect costs rate with their cognizant federal agency before seeking reimbursement for indirect expenses.

Through April 15, 2015, the SCV recorded \$7,211 of indirect costs that it charged to the grant. We tested the indirect costs and ensured that the SCV had indirect rates approved for fiscal years 2013, 2014, and 2015. We did not identify reportable discrepancies with regard to indirect cost rates.

Matching Funds

The terms of the award mandate that the state match 25-percent of overall overall program funding, which can be accomplished by funding or by providing in-kind services to the program, such as fringe benefit costs, supervisory costs, and office expenses. Overall, the SCV has budgeted to contribute a total match of \$597,527, with \$59,581 consisting of direct funding and \$537,946 stemming from the cost of in-kind services.

Table 2
Summary of Matching Funding

Entity	Federally Sourced (\$)	OJP Approved Budgeted Match (\$)
SCV	671,789	206,695
Chesapeake Integrated Behavioral Healthcare	143,831	68,268
Waynesboro Regional DUI Drug Court	42,064	32,760
Virginia Department of Corrections District 43 Probation & Parole, Community Corrections	442,316	175,048
Hampton/Newport News Community Services Board ^a	200,000	114,756
TOTALS	\$1,500,000	\$597,527

^a Hampton/Newport News Community Services Board has not yet estimated the value of in-kind office space or training provided as part of its matching costs.

Source: The SCV

We reviewed the general ledger and determined that the SCV has tracked matching costs. SCV officials informed us that they anticipate validating the in-kind matching funds at the end of the grant's performance period. As of April 2015, the state provided \$25,825 in direct matching costs funds. As of June 2015, the award's 4 subrecipients have allotted, but not yet validated, in-kind matching costs totaling \$260,450.

According to the OJP Financial Guide, matching contributions do not need to be applied at the exact time or in proportion to the obligation of the awarded federal funds. However, the full matching share of \$597,527 must be contributed by the end of the award period and records must be maintained that clearly show the source, amount, and timing for all matched contributions. Because the SCV tracked how much it has been providing in state matching expenses and the subrecipients are allotting their respective in-kind matching costs, we did not identify reportable concerns regarding matching costs.

Subrecipient Monitoring

Primary award recipients must develop policies and procedures to ensure that subrecipients of funding also comply with grant requirements, laws, and

regulations. As the primary award recipient, the SCV is required to monitor both the programmatic and financial activities of its subrecipients throughout the grant period. The methods, nature, timing, and extent of subrecipient monitoring may vary under the OJP Financial Guide.

We found that SCV officials reconciled subrecipient quarterly progress reports to SCV's own drug court tracking system. The SCV Program Manager subsequently updated the subrecipient quarterly report to OJP's Performance Measurement Tool report. The SCV Program Manager used these quarterly reports to prepare the semiannual progress report in OJP's Grant Management System (GMS). As stated previously, we tested the accuracy of the progress reports, reviewed the program accomplishments for the semiannual periods January 2014 through June 2014 and July 2014 through December 2014 and compared the reported achievements to source data that the SCV provided. We found sufficient evidence to support program accomplishments the SCV reported to BJA.

We also spoke to SCV officials about subrecipient site visits and found that although its Drug Courts Program Manager visits sites, this official does not memorialize site visit observations or prepare compliance reports. Further, the SCV neither evaluates subrecipient financial management systems nor has the SCV reviewed subrecipient invoice supporting documents such as hotel receipts, timesheets, or payroll records. Rather, the SCV collected quarterly invoices from each subrecipient that reports expenses certified by an authorized subrecipient official. The SCV also assessed whether invoiced expenses aligned with the subrecipient award agreement and required all subrecipients to adhere to grant conditions for financial and program management. Moreover, the SCV ensured that (1) all subrecipients had adequate Drug Court Policies and Procedures Manuals to guide their operations and (2) developed strategies to sustain the drug court program without federal financial assistance.

Consultants

The grant budget approved the SCV to enter into the three contracts for consultants as detailed in Table 3.

Table 3
Summary of Consulting Contracts

Contract	Amount (\$)	Type	Objective
Correctional Counseling, Inc. (CCI)	\$15,000	Sole source procurement	To provide Moral Reconciliation Therapy (MRT) training to the Virginia Drug Treatment Courts staff.
National Center for State Courts (NCSC)	\$50,000	Sole source procurement	To develop a comprehensive evaluation of Virginia's DUI Drug Treatment Court Dockets.
Knowledge Advisory Group (KAG)	\$109,000	Competitive bidding process	To prepare a study of adult drug court impact on prescription drug users.

Source: The SCV

We reviewed the three contracts and the process the SCV used to procure them against the procurement standards for competitive contract guidelines outlined by the OJP Financial Guide. The SCV's decision to engage in each contract appeared to us to be reasonable.

Budget Management and Control

The OJP Financial Guide makes the recipient responsible for maintaining an adequate system of accounting and internal controls. Grant recipients need to spend funds according to the budget approved by OJP at the outset of the award. Grantees must submit a Grant Adjustment Notice whenever: (1) the proposed cumulative change to approved budgeted cost categories is greater than 10 percent of the total award amount, (2) there is any dollar increase or decrease to the indirect costs of an approved budget, (3) they incur expenses in a cost category that was not included in the original budget, and (4) they change the scope of the funded initiative.

To ensure that the SCV complied with the OJP Financial Guide, we compared the actual amount the SCV spent in each budget category to the approved budgeted amounts in the same categories. We initially identified several items categorized incorrectly, including indirect expenses and in-kind matching costs. SCV officials advised us that its financial department was not using the final approved award budget. After we notified the SCV of this issue, SCV officials proactively adjusted its general ledger to reflect the proper amount of indirect costs and matching costs and adjusted subsequent drawdowns accordingly. We therefore make no finding.

Drawdowns

Award recipients must request and receive grant funds based upon immediate disbursement or reimbursement needs. Recipients must therefore time

drawdown requests to minimize the federal cash on hand needed to pay or be reimbursed for expenses within 10 days.

SCV personnel told us that they base drawdown requests on funds needed to reimburse salaries, travel, training, and contractor costs. To ensure that the SCV requested funds properly and kept a minimum of federal cash on hand, we reviewed drawdowns through January 2015 and compared each drawdown to overall amounts recorded expended by the SCV's general ledger. Overall, we found that the amount of funds that the SCV drew down did not exceed the expenditures in the accounting records.

Federal Financial Reports

According to the OJP Financial Guide, recipients need to submit Federal Financial Reports (FFRs) that detail the expenditures and obligations they incurred no later than 30 days after the end of each calendar quarter. To determine whether the SCV submitted FFRs that accurately reflected its grant expenditures and obligations, we tested four grant FFRs it submitted. We discussed with responsible SCV officials how they prepared FFRs and compared the amounts reported on the tested FFRs to actual expenditures captured by SCV accounting records. Similar to the budget category issue previously discussed, we found that matching costs reported for multiple FFRs did not reconcile to SCV accounting records. SCV officials acknowledged the discrepancy and we verified that the SCV corrected these errors in subsequent FFR submissions.

Conclusion

After examining SCV's accounting records, budget documents, financial and progress reports, and financial management procedures, we found that the SCV did not have any reportable deficiencies. However, we did note in our report that the SCV did drawdown unallowable indirect costs from federal funds and also misreported expenses on the FFRs. Because the SCV corrected these errors, our report contains no recommendations.

OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of this audit was to determine whether costs claimed under the grant were allowable, supported, and complied with applicable laws, regulations, guidelines, and terms and conditions. To accomplish this objective, we assessed performance in the following areas of grant management: financial management, program performance, expenditures, budget management and control, drawdowns, and federal financial reports.

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.

Our audit concentrated on the Office of Justice Programs (OJP) grant awarded to the SCV under the "Advancing Virginia's Drug Courts," grant number 2012-DC-BX-0050. The general scope of the audit focused on activities from August 2012, the award date for 2012-DC-BX-0050, through April 2015. However, due to the timing of our fieldwork, we completed our testing on financial and progress reports, program performance and accomplishments relying on data through December 2014.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of SCV's activities related to the audited grants. The criteria we audit against are contained in the OJP Financial Guide and award documents. The audit tested the following:

- **Grant Financial Management.** To determine whether the SCV's financial management procedures adequately safeguarded grant funds and ensured compliance with grant conditions, we interviewed key personnel regarding the SCV's financial management system, record-keeping practices, and methods it used to ensure adherence to grant terms and conditions. We reviewed the Single Audit Reports for FY 2012 and 2013 to identify internal control weaknesses and significant non-compliance issues related to the SCV. We specified our review of the SCV's financial management system to how it handled DOJ funds during the audit period. We did not test the reliability of the financial management system as a whole. We reviewed grant-related procedures in place for drawdowns, budget management and control, financial status reports, progress reports, procurement, subrecipient monitoring, and contractor monitoring.
- **Program Performance and Accomplishments.** To determine if the SCV met or can meet the grant's objectives and whether the SCV collected the

data and developed the performance measures necessary to assess grant number 2012-DC-BX-0050 accomplishments, we compared progress reports to goals listed in the project narrative submitted with the award application. We also tested the last two Categorical Assistance Progress Reports to ensure that the reports accurately reflected award activity by comparing the reported achievements to SCV-provided source data.

- **Grant Expenditures.** To determine the accuracy, support, and allowability of expenditures that the SCV allocated or charged to the grant, we reviewed source documents for a judgmentally selected sample of 30 transactions listed in the accounting records for Grant Number 2012-DC-BX-0050. Within these 30 transactions, we also selected 7 matching cost transactions. The accounting records included expenditures related to travel, supplies, other, contractual, and subrecipient expenses.
- **Budget Management and Control.** To ensure that the SCV complied with the OJP Financial Guide requirements, we compared the actual amount the SCV spent in each budget category to the approved budgeted amounts in the same categories.
- **Drawdowns.** To assess whether the SCV adequately supported grant drawdowns and managed grant receipts, we compared the total amount reimbursed to the total expenditures in the accounting records.
- **Federal Financial Reporting.** To determine whether the Federal Financial Reports (FFR) submitted by SCV accurately reflected the activity of the grant, we performed limited testing of the last four FFRs the SCV submitted for the grant. We compared these FFRs to the expenditures in the accounting records.

During our audit, we performed sample-based audit testing for financial reports. In this effort, we employed a judgmental sampling design to obtain a broad exposure to numerous facets of the grant reviewed, such as unique payroll and fringe benefits adjustments. This non-statistical sample design did not allow for us to project the test results to the larger universe of expenses from which we selected the samples.

We also obtained information from OJP's Grant Management System (GMS) as well as SCV's accounting system. We did not test the reliability of those systems as a whole, and consequently verified findings identified involving information from those systems with evidence from other sources.

OFFICE OF JUSTICE PROGRAMS RESPONSE
TO THE DRAFT REPORT



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

NOV - 5 2015

MEMORANDUM TO: John Manning
Regional Audit Manager
Washington Regional Audit Office
Office of the Inspector General

FROM: Ralph E. Martin
Director 

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs, Bureau of Justice Assistance, Award to the Supreme Court of Virginia, Richmond, Virginia*

This memorandum is in response to your correspondence, dated October 26, 2015, transmitting the subject draft audit report for the Supreme Court of Virginia. The draft report does not contain any recommendations directed towards the Office of Justice Programs (OJP). 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 Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936.

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