



**AUDIT OF OFFICE OF JUSTICE PROGRAMS  
SOUTHWEST BORDER PROSECUTION  
INITIATIVE FUNDING RECEIVED BY  
LOS ANGELES COUNTY, CALIFORNIA**

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

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**EXECUTIVE SUMMARY**

The U.S. Department of Justice, Office of the Inspector General, Audit Division, has completed an audit of the Southwest Border Prosecution Initiative (SWBPI) funding awarded by the Office of Justice Programs (OJP) to Los Angeles County, California. From fiscal years (FYs) 2002 through 2008, Los Angeles County received SWBPI funding totaling \$22,189,212.

Many drug and other criminal cases occurring along the southwest border are initiated by a federal law enforcement agency or federal multi-jurisdictional task forces, e.g., High Intensity Drug Trafficking Areas (HIDTA) and Organized Crime Drug Enforcement Task Forces (OCDETF). Many U.S. Attorneys have developed prosecution guidelines that govern the most common violations of federal law. These prosecution guidelines are used by law enforcement agencies to determine whether to file a case in federal, state, or county court. As a result, many federally initiated cases occurring near the southwest border are referred to the state or county for prosecution.

The SWBPI was established in FY 2002, when Congress began appropriating funds to reimburse state, county, parish, tribal, and municipal governments for costs associated with the prosecution of criminal cases declined by local U.S. Attorneys' offices. Reimbursements received from SWBPI funding may be used by applicant jurisdictions for any purpose not otherwise prohibited by federal law. For FY 2009, Congress appropriated \$31 million for the SWBPI.

The objective of our audit was to determine if the SWBPI reimbursements received by Los Angeles County were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the SWBPI.

We found that Los Angeles County claimed and was reimbursed for cases that were ineligible under the SWBPI guidelines. Specifically, we identified questioned costs totaling \$2,267,475 for 532 cases that were: (1) not federally initiated, (2) investigated or prosecuted concurrently, (3) claimed under both the prosecution and pre-trial detention category that

did not meet the requirements for pre-trial detention, (4) claimed for detention reimbursement after disposition, (5) missing case files, (6) submitted in the wrong quarter, and (7) submitted in the wrong reimbursement category.<sup>1</sup>

These issues are discussed in detail in the Findings and Recommendations section of the report. Our audit Objectives, Scope, and Methodology appear in Appendix I.

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<sup>1</sup> The Inspector General Act of 1978, as amended, contains our reporting requirements for questioned costs. However, not all findings are dollar-related. See Appendix II for a breakdown of our dollar-related findings and for definitions of questioned costs and funds to better use.

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# **AUDIT OF OFFICE OF JUSTICE PROGRAMS SOUTHWEST BORDER PROSECUTION INITIATIVE FUNDING RECEIVED BY LOS ANGELES COUNTY, CALIFORNIA**

## **INTRODUCTION**

The Office of the Inspector General (OIG), Audit Division, has completed an audit and issued a report on the Southwest Border Prosecution Initiative (SWBPI) funding awarded by the U.S. Department of Justice, Office of Justice Programs (OJP) to Los Angeles County, California. The objective of the audit was to determine whether the SWBPI reimbursements received by Los Angeles County were allowable, supported, and in accordance with applicable laws, regulations, and terms and conditions of the SWBPI guidelines.

### **Background**

Prior to 1994, most southwest border counties in the states of Arizona, California, New Mexico, and Texas did not prosecute drug cases resulting from the illegal importation of controlled substances at U.S. borders. Typically, these cases were prosecuted exclusively by U.S. Attorneys in federal courts. However, in late 1994, U.S. Attorneys, and state and local prosecutors established partnerships through which the state and local governments began prosecuting federally referred criminal cases. These partnerships allowed the U.S. Attorneys to focus on addressing major drug trafficking organizations and prosecuting deported criminal aliens who returned to the U.S. illegally. As state and local governments began to prosecute a growing number of federally referred criminal cases, the partnerships led to an increased financial and resource burden. Congress recognized this problem and began appropriating funds under the SWBPI in fiscal year (FY) 2002 to support state and local prosecutions along the southwest border.

For FY 2009, Congress appropriated \$31 million in funding for the SWBPI, Pub. L. No. 111-8 (2009), to reimburse state, county, parish, tribal, or municipal governments for costs associated with the prosecution of criminal cases declined by local U.S. Attorneys' offices. Reimbursements received from the SWBPI funding may be used by applicant jurisdictions for any purpose not otherwise prohibited by federal law; however, the direct support and enhancement of jurisdictions' prosecutorial and detention services are encouraged.

For cases disposed of between FY 2002 and the second quarter of FY 2008, each eligible case submitted for prosecution or pre-trial detention services only received the following maximum reimbursement, based upon the length of disposition and the availability of funds:

- \$1,250 for each case of 1 to 15 days,
- \$2,500 for each case of 16 to 30 days,
- \$3,750 for each case of 31 to 90 days, and
- \$5,000 for each case over 90 days.

For cases disposed of between FY 2002 and the second quarter of FY 2008, each eligible case submitted for both prosecution and pre-trial detention services submitted for reimbursement, received the following maximum reimbursement based upon the length of disposition and the availability of funds:

- \$2,500 for each case of 1 to 15 days,
- \$5,000 for each case of 16 to 30 days,
- \$7,500 for each case of 31 to 90 days, and
- \$10,000 for each case over 90 days.

For cases disposed between FY 2002 and the second quarter of FY 2008, the disposition period of a case with both prosecution and pre-trial detention services was calculated using the prosecution disposition period. For cases disposed from FYs 2002 through 2006, to meet the pre-trial detention services requirement, the defendant must be incarcerated overnight, i.e., from one calendar day to the next. For cases disposed after FY 2006, to meet the pre-trial detention services requirement, the defendant must be detained for at least 24 hours.

For cases disposed of after the second quarter of FY 2008, jurisdictions may only receive reimbursements for the actual number of prosecutor hours charged to the case and the number of days the defendant was detained prior to the disposition of the case. Prosecutors' salaries charged to the case are based on the average hourly rate for the county's prosecutors and cannot include fringe benefits. Pre-trial detention charged to the case is based on the federal detention per diem rate for the jurisdiction.

Pursuant to the SWBPI guidelines, when reimbursement requests exceed available funding, applicants receive funds on a uniform, pro-rata basis. The following table shows the pro-rata reimbursement percentages for Los Angeles County. There were no SWBPI funds available for the fourth quarter of FY 2004.

**PRO-RATA REIMBURSEMENT BASIS TO LOS ANGELES COUNTY**

<b>REPORTING PERIOD</b>	<b>START DATE</b>	<b>END DATE</b>	<b>PERCENTAGE REIMBURSED</b>
FY02, All Quarters	10/01/01	9/30/02	100%
FY03, 1 <sup>st</sup> and 2 <sup>nd</sup> Quarters	10/01/02	12/31/02	100%
FY03, 3 <sup>rd</sup> Quarter	04/01/03	06/30/03	37.81%
FY03, 4 <sup>th</sup> Quarter	07/01/03	09/30/03	37.81%
FY04, 1 <sup>st</sup> Quarter	10/01/03	12/31/03	100%
FY04, 2 <sup>nd</sup> Quarter	01/01/04	03/31/04	-
FY04, 3 <sup>rd</sup> Quarter	04/01/04	06/30/04	-
FY05, 1 <sup>st</sup> Quarter	10/01/04	12/31/04	49.29%
FY05, 2 <sup>nd</sup> Quarter	01/01/05	03/31/05	44.08%
FY05, 3 <sup>rd</sup> Quarter	04/01/05	06/30/05	47.40%
FY05, 4 <sup>th</sup> Quarter	07/01/05	09/30/05	50.16%
FY06, 1 <sup>st</sup> Quarter	10/01/05	12/31/05	53.18%
FY06, 2 <sup>nd</sup> Quarter	01/01/06	03/31/06	47.61%
FY06, 3 <sup>rd</sup> Quarter	04/01/06	06/30/06	43.09%
FY06, 4 <sup>th</sup> Quarter	07/01/06	09/30/06	44.05%
FY07, 1 <sup>st</sup> Quarter	10/01/06	12/31/06	52.34%
FY07, 2 <sup>nd</sup> Quarter	01/01/07	03/31/07	52.45%
FY07, 3 <sup>rd</sup> Quarter	04/01/07	06/30/07	49.03%
FY07, 4 <sup>th</sup> Quarter	07/01/07	09/30/07	57.26%
FY08, 1 <sup>st</sup> Quarter	10/01/07	12/31/07	86.97%
FY08, 2 <sup>nd</sup> Quarter	01/01/08	03/31/08	71.63%
FY08, 3 <sup>rd</sup> Quarter	04/01/08	06/30/08	111.05%
FY08, 4 <sup>th</sup> Quarter	07/01/08	09/30/08	109.15%

Source: Office of Justice Programs

As shown in the following table, Los Angeles County received reimbursements from SWBPI funds totaling \$22,189,212 from FYs 2002 through 2008. Los Angeles County did not request reimbursements for the second and third quarters of FY 2004.

**REIMBURSEMENTS TO LOS ANGELES COUNTY<sup>1</sup>**

<b>REPORTING PERIOD</b>	<b>START DATE</b>	<b>END DATE</b>	<b>AMOUNT REQUESTED</b>	<b>AMOUNT REIMBURSED</b>
FY02, all Quarters	10/01/01	09/30/02	\$3,446,250	\$3,446,250
FY03, 1 <sup>st</sup> & 2 <sup>nd</sup> Quarters	10/01/02	03/31/03	1,993,750	1,993,750
FY03, 3 <sup>rd</sup> Quarter	04/01/03	06/30/03	951,250	359,668
FY03, 4 <sup>th</sup> Quarter	07/01/03	09/30/03	1,140,000	431,034
FY04, 1 <sup>st</sup> Quarter	10/01/03	12/31/03	932,500	932,500
FY04, 2 <sup>nd</sup> Quarter	01/01/04	03/31/04	0	0
FY04, 3 <sup>rd</sup> Quarter	04/01/04	06/30/04	0	0
FY05, 1 <sup>st</sup> Quarter	10/01/04	12/31/04	976,250	481,165
FY05, 2 <sup>nd</sup> Quarter	01/01/05	03/31/05	1,010,000	445,214
FY05, 3 <sup>rd</sup> Quarter	04/01/05	06/30/05	1,196,250	567,039
FY05, 4 <sup>th</sup> Quarter	07/01/05	09/30/05	1,048,750	526,019
FY06, 1 <sup>st</sup> Quarter	10/01/05	12/31/05	918,750	488,604
FY06, 2 <sup>nd</sup> Quarter	01/01/06	03/31/06	1,177,500	560,657
FY06, 3 <sup>rd</sup> Quarter	04/01/06	06/30/06	881,250	379,688
FY06, 4 <sup>th</sup> Quarter	07/01/06	09/30/06	1,092,500	481,221
FY07, 1 <sup>st</sup> Quarter	10/01/06	12/31/06	1,322,500	692,134
FY07, 2 <sup>nd</sup> Quarter	01/01/07	03/31/07	1,665,000	873,258
FY07, 3 <sup>rd</sup> Quarter	04/01/07	06/30/07	1,288,750	631,920
FY07, 4 <sup>th</sup> Quarter	07/01/07	09/30/07	911,250	521,821
FY08, 1 <sup>st</sup> Quarter	10/01/07	12/31/07	1,203,750	1,046,915
FY08, 2 <sup>nd</sup> Quarter	01/01/08	03/31/08	1,298,750	930,240
FY08, 3 <sup>rd</sup> Quarter	04/01/08	06/30/08	2,117,019	2,350,923
FY08, 4 <sup>th</sup> Quarter	07/01/06	09/30/08	3,709,816	4,049,192
<b>TOTAL</b>				<b>\$22,189,212</b>

Source: Office of Justice Programs

<sup>1</sup> The difference in the total amount is due to rounding, in that the sum of individual numbers prior to rounding reported may differ from the sum of the individual numbers rounded.

## FINDINGS AND RECOMMENDATIONS

We found that Los Angeles County claimed and was reimbursed for cases that were ineligible under the SWBPI guidelines. Specifically, we found cases that were: (1) not federally initiated, (2) investigated or prosecuted concurrently, (3) claimed under the both prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention, (4) claimed for detention reimbursement after disposition, (5) missing case files, (6) submitted in the wrong quarter, and (7) submitted in the wrong reimbursement category. As a result, we identified questioned costs totaling \$2,267,475.

### Case Eligibility

Pursuant to the SWBPI guidelines, an eligible case is any federally initiated criminal case that the U.S. Attorney declined to prosecute and referred to the state or local government for prosecution, which was prosecuted by the state or local government and disposed of during an eligible reporting period. The SWBPI guidelines define federally initiated as a case resulting from a criminal investigation or an arrest involving federal law enforcement authorities for a potential violation of federal criminal law. This may include investigations resulting from multi-jurisdictional task forces, e.g., High Intensity Drug Trafficking Areas (HIDTA) and Organized Crime Drug Enforcement Task Forces (OCDETF). The SWBPI guidelines further state that, "referred cases are eligible regardless of whether the case was formally declined and referred by a U.S. Attorney, or through a blanket federal declination-referral policy, an accepted federal law enforcement practice, or by federal prosecutorial discretion." Federally referred cases that are declined and not prosecuted by the state or local government are ineligible for reimbursement.

We analyzed the 3,396 cases submitted for reimbursement by Los Angeles County to determine whether the cases were eligible for reimbursement under the requirements of the SWBPI guidelines.

Based on our review, we found that Los Angeles County received SWBPI funds totaling \$2,267,475 for 532 cases that were not eligible for reimbursement pursuant to the SWBPI guidelines. A detailed listing of the cases claimed by Los Angeles County that were not eligible for

reimbursement is provided in Appendix III. Specifically, we found that Los Angeles County:<sup>2</sup>

- Received unallowable reimbursements totaling \$1,256,523 for 272 cases that were not federally initiated, including 115 cases totaling \$518,666 related to a Project Safe Neighborhood grant program, and 114 extradition cases totaling \$351,964, which are specifically unallowable pursuant to the SWBPI guidelines.
- Received excess reimbursements totaling \$397,804 for 42 cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.
- Received excess reimbursements totaling \$303,280 for 106 cases submitted under both the prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention reimbursement.
- Received unallowable reimbursements totaling \$256,963 for 97 cases that included incarceration costs after the case was disposed.
- Received unsupported reimbursements totaling \$21,340 for four cases for which the supporting case file could not be located.
- Received unallowable reimbursements totaling \$19,066 for seven cases that were submitted in the wrong quarter.
- Received excess reimbursements totaling \$12,500 for four cases that were erroneously submitted in the wrong reimbursement category.

### **Accuracy of Reimbursements**

Los Angeles County requests reimbursements from SWBPI funds through an on-line application available on the Bureau of Justice Assistance website. Pursuant to the SWBPI guidelines, eligible cases are reimbursed using a uniform payment per case schedule based on the length of disposition, which is calculated from the date of the suspect's arrest through

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<sup>2</sup> The number of unallowable cases detailed throughout this report includes cases that have no questioned costs because the cases were questioned previously, based on other SWBPI reimbursement criteria.

case resolution. Resolution of the case is defined as dismissal, conviction, or plea.

We reviewed the reimbursement requests submitted by Los Angeles County for FY 2002 through FY 2007 to determine if the number of cases claimed for each disposition category was supported by the detailed case listings obtained during fieldwork.<sup>3</sup> Based on our review, we determined the reimbursement requests were supported by the master case listing.

## **Recommendations**

We recommend that OJP:

1. Remedy the \$1,256,523 in questioned costs received by Los Angeles County for 272 cases that were not federally initiated.
2. Remedy the \$397,804 in questioned costs received by Los Angeles County for 42 cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.
3. Remedy the \$303,280 in questioned costs received by Los Angeles County for 106 cases that were erroneously claimed as both prosecution and pre-trial detention that did not meet the requirements for pre-trial detention reimbursement.
4. Remedy the \$256,963 in questioned costs received by Los Angeles County for 97 cases that included incarceration costs after the case was disposed.
5. Remedy the \$21,340 in unsupported questioned costs received by Los Angeles County for four cases for which the supporting case file could not be located.
6. Remedy the \$19,066 in questioned costs received by Los Angeles County for seven cases that were submitted in the wrong quarter.

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<sup>3</sup> We did not reconcile cases submitted to OJP after FY 2007 because starting in the first quarter of FY 2008, SWBPI recipients were required to provide OJP a detailed listing of cases for which they were requesting reimbursement. Prior to the third quarter of FY 2008, SWBPI recipients were only required to provide OJP the number of cases for which they were requesting reimbursement for each disposition category.

7. Remedy the \$12,500 in questioned costs received by Los Angeles County for four cases that were erroneously submitted in the wrong reimbursement category.

## AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of the audit was to determine whether reimbursements claimed for costs under the SWBPI are allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the SWBPI guidelines.

We conducted this 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, but was not limited to, the inception of the reimbursements through September 30, 2008.

We tested compliance with what we consider to be the important conditions of the reimbursements under the SWBPI. Unless otherwise stated in our report, the criteria we audit against are contained in the SWBPI guidelines. We tested Los Angeles County SWBPI activities in case eligibility and compliance with regulations.

In addition, our testing was conducted by judgmentally selecting a sample of cases submitted for reimbursement. Judgmental sampling design was applied to obtain broad exposure to numerous facets of the reimbursements reviewed. This non-statistical sample design does not allow projection of the test results to all reimbursements received.

We did not test internal controls for Los Angeles County as a whole. The Single Audit Report for Los Angeles County was prepared under the provisions of Office of Management and Budget Circular A-133 for the fiscal year ended June 30, 2009. We reviewed the independent auditor's assessment to identify internal control weaknesses and significant non-compliance issues related to Los Angeles County or federal programs. The auditor's assessment disclosed no material control weaknesses or significant non-compliance issues related to the SWBPI. In addition, we performed testing of source documents to assess the accuracy of reimbursement requests; however, we did not test the reliability of the financial management system as a whole.

## SCHEDULE OF DOLLAR-RELATED FINDINGS

<b>QUESTIONED COSTS:</b>	<b><u>AMOUNT</u></b>	<b><u>PAGE</u></b>
Unallowable cases that were not federally initiated.	\$1,256,523	6
Unallowable cases that were prosecuted concurrently.	397,804	6
Excess reimbursements for cases that were erroneously claimed as both prosecution and pre-trial detention that did not meet the pre-trial detention requirement.	303,280	6
Unallowable cases for which incarceration costs were claimed after the case was disposed.	256,963	6
Unsupported reimbursements for cases for which the supporting case file could not be located.	21,340	6
Unallowable cases that were submitted in the wrong quarter.	19,066	6
Excess reimbursements for cases that were submitted under the wrong reimbursement category.	12,500	6
<b>Total Questioned Costs: <sup>1</sup></b>	<b>\$2,267,475</b>	
<b>TOTAL DOLLAR-RELATED FINDINGS</b>	<b>\$2,267,475</b>	

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<sup>1</sup> **Questioned Costs** are expenditures that do not comply with legal, regulatory or contractual requirements, or are not supported by adequate documentation at the time of the audit, or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, or the provision of supporting documentation.

LOS ANGELES COUNTY  
 DETAILS OF QUESTIONED COSTS

CASES WHICH WERE NOT FEDERALLY INITIATED

CASE NO.	INITIATING AGENCY	REIMBURSEMENT CATEGORY	PROSECUTION ONLY OR BOTH	AMOUNT QUESTIONED
Multiple	PSN TASK FORCE	Varies	Multiple	518,666
BA231343	BNE/CALMS	91+ Days	Both	10,000
BA225920	BNE/CALMS	91+ Days	Both	10,000
BA225920	BNE/CALMS	91+ Days	Pros. Only	5,000
BA237941	BNE/CALMS	0-15 Days	Both	2,500
BA237941	BNE/CALMS	16-30 Days	Pros. Only	2,500
BA237941	BNE/CALMS	16-30 Days	Pros. Only	2,500
BA173260	BNE/CATIC	91+ Days	Both	10,000
BA237983	BNE/INCA	91+ Days	Both	10,000
BA237983	BNE/INCA	91+ Days	Both	10,000
BA221933	BNE/WEST NET	91+ Days	Both	10,000
BA220734	CALM NET	91+ Days	Pros. Only	5,000
7DY00975	ENVIRONMENTAL CRIME	91+ Days	Both	4,903
7DY00975	ENVIRONMENTAL CRIME	91+ Days	Pros. Only	2,452
SA056192	FBI - L.A.	91+ Days	Pros. Only	2,370
BA224608	INLAND REGIONAL NARCOTIC ENFORCEMENT TEAM	91+ Days	Both	10,000
BA224608	INLAND REGIONAL NARCOTIC ENFORCEMENT TEAM	91+ Days	Both	10,000
BA224608	INLAND REGIONAL NARCOTIC ENFORCEMENT TEAM	91+ Days	Both	10,000
BA224608	INLAND REGIONAL NARCOTIC ENFORCEMENT TEAM	91+ Days	Both	10,000
BA224617	INLAND REGIONAL NARCOTIC ENFORCEMENT TEAM	91+ Days	Both	10,000
BA243264	IRNET	91+ Days	Both	10,000
BA243270	IRNET	91+ Days	Both	10,000
BA232879	IRNET	91+ Days	Pros. Only	5,000
BA254538	IRNET	16-30 Days	Both	5,000
BA254538	IRNET	16-30 Days	Both	5,000
BA255452	IRNET	16-30 Days	Both	5,000
BA248807	IRNET	31-90 Days	Both	2,836

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>AMOUNT QUESTIONED</b>
BA244455	IRNET	31-90 Days	Pros. Only	1,418
BA277276	LAPD - 77TH ST. AREA	91+ Days	Both	7,163
BA322063	LAPD - 77TH ST. AREA	91+ Days	Pros. Only	3,582
BA327647	LAPD - NEWTON ST. AREA	91+ Days	Both	7,163
BA327647	LAPD - NEWTON ST. AREA	91+ Days	Both	7,163
BA069992	LAPD	91+ Days	Pros. Only	2,617
LA044918	U.S. MARSHAL	91+ Days	Pros. Only	2,204
BA300947	U.S. MARSHAL	16-30 Days	Both	2,155
BA304792	UNION PACIFIC RAILROAD POLICE	91+ Days	Both	5,245
BA302019-01	Drug Enforcement Administration	N/A	Both	133,266
BA333338-01	U.S. MARSHAL	N/A	Both	623
BA338113-01	U.S. MARSHAL	N/A	Pros. Only	4,747
Ba343127-01	United States Secret Service	N/A	Both	2,396
LA056215-01	U.S. MARSHAL	N/A	Both	6,012
NA078480-01	U.S. MARSHAL	N/A	Both	19,595
SA058587-01	EL Segundo PD	N/A	Pros. Only	127
SA068760-01	U.S. MARSHAL	N/A	Both	359
<b>Total</b>				<b>\$904,559</b>

EXTRADITION CASES

CASE NO.	INITIATING AGENCY	REIMBURSEMENT CATEGORY	PROSECUTION ONLY OR BOTH	AMOUNT QUESTIONED
BA222679	U.S. MARSHAL	16-30 Days	Both	5,000
BA235824	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	5,000
BA229679	FBI - L.A.	16-30 Days	Both	5,000
BA227954	U.S. MARSHAL	16-30 Days	Both	5,000
BA229945	FBI - L.A.	16-30 Days	Both	5,000
BA226486	U.S. MARSHAL	16-30 Days	Both	5,000
BA222776	U.S. IMMIGRATION NATURALIZATION SERVICE	16-30 Days	Both	5,000
BA234606	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	5,000
BA234153	U.S. MARSHAL	31-90 Days	Both	7,500
BA221491	FBI - L.A.	31-90 Days	Both	7,500
BA239929	U.S. MARSHAL	0-15 Days	Both	2,500
BA243772	OTHER FEDERAL LAW ENFORCEMENT AGENCY	0-15 Days	Both	2,500
BA241992	U.S. MARSHAL	0-15 Days	Both	2,500
BA237235	FBI - L.A.	16-30 Days	Both	5,000
BA242520	U.S. IMMIGRATION NATURALIZATION SERVICE	16-30 Days	Both	5,000
BA242522	U.S. IMMIGRATION NATURALIZATION SERVICE	16-30 Days	Both	5,000
BA242524	U.S. MARSHAL	16-30 Days	Both	5,000
BA240580	U.S. MARSHAL	16-30 Days	Both	5,000
BA241993	FBI - L.A.	16-30 Days	Both	5,000
BA242789	U.S. MARSHAL	16-30 Days	Both	5,000
BA242271	U.S. MARSHAL	16-30 Days	Both	5,000
BA238541	U.S. MARSHAL	31-90 Days	Both	7,500
BA236482	OTHER FEDERAL LAW ENFORCEMENT AGENCY	31-90 Days	Both	7,500

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>AMOUNT QUESTIONED</b>
BA235511	U.S. MARSHAL	31-90 Days	Both	7,500
BA247973	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	1,891
BA244590	BUREAU OF IMMIGRATION & CUSTOMS	16-30 Days	Both	1,891
BA244767	U.S. MARSHAL	31-90 Days	Both	2,836
BA245942	BUREAU OF IMMIGRATION & CUSTOMS	31-90 Days	Both	2,836
BA250244	BUREAU OF IMMIGRATION & CUSTOMS	0-15 Days	Both	945
BA253003	U.S. MARSHAL	16-30 Days	Both	1,891
BA255186	U.S. MARSHAL	16-30 Days	Both	5,000
BA254674	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	5,000
BA255892	U.S. MARSHAL	31-90 Days	Both	7,500
BA272055	OTHER FEDERAL LAW ENFORCEMENT AGENCY	0-15 Days	Both	1,232
BA273241	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,465
BA272336	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,465
BA274307	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,465
BA277099	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,204
BA284534	OTHER FEDERAL LAW ENFORCEMENT AGENCY	0-15 Days	Both	1,185

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>AMOUNT QUESTIONED</b>
BA283154	OTHER FEDERAL LAW ENFORCEMENT AGENCY	0-15 Days	Both	1,185
BA281945	U.S. MARSHAL	16-30 Days	Both	2,370
BA283915	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,370
BA280697	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,370
BA281549	U.S. MARSHAL	16-30 Days	Both	2,370
BA282491	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,370
BA279624	OTHER FEDERAL LAW ENFORCEMENT AGENCY	31-90 Days	Both	3,555
BA281268	OTHER FEDERAL LAW ENFORCEMENT AGENCY	31-90 Days	Both	3,555
BA285238	U.S. MARSHAL	16-30 Days	Both	2,508
BA294711	OTHER FEDERAL LAW ENFORCEMENT AGENCY	0-15 Days	Both	1,330
BA292150	U.S. MARSHAL	16-30 Days	Both	2,659
BA292859	U.S. MARSHAL	16-30 Days	Both	2,659
BA290356	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	16-30 Days	Both	2,659
BA293165	U.S. MARSHAL	16-30 Days	Both	2,659
BA299810	OTHER FEDERAL LAW ENFORCEMENT AGENCY	0-15 Days	Both	1,190
BA298695	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,381
BA297317	U.S. MARSHAL	16-30 Days	Both	2,381
BA298995	U.S. MARSHAL	16-30 Days	Both	2,381

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>AMOUNT QUESTIONED</b>
BA298599	U.S. MARSHAL	16-30 Days	Both	2,381
BA295453	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,381
BA295463	U.S. MARSHAL	16-30 Days	Both	2,381
BA295776	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,381
BA296969	U.S. MARSHAL	16-30 Days	Both	2,381
BA297256	U.S. MARSHAL	31-90 Days	Both	3,571
BA302826	U.S. MARSHAL	0-15 Days	Both	1,077
BA304073	U.S. MARSHAL	16-30 Days	Both	2,155
BA300020	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,155
BA302907	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,155
BA307727	U.S. MARSHAL	16-30 Days	Both	2,203
BA308811	U.S. MARSHAL	16-30 Days	Both	2,203
BA308529	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,203
BA307283	U.S. MARSHAL	16-30 Days	Both	2,203
BA304986	U.S. MARSHAL	16-30 Days	Both	2,203
BA313699	OTHER FEDERAL LAW ENFORCEMENT AGENCY	0-15 Days	Both	1,309
BA312283	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,617
BA310976	U.S. MARSHAL	31-90 Days	Both	3,926
BA312925	U.S. MARSHAL	31-90 Days	Both	3,926
BA308239	U.S. MARSHAL	31-90 Days	Both	3,926
BA314635	U.S. MARSHAL	16-30 Days	Both	2,623
BA315346	U.S. MARSHAL	16-30 Days	Both	2,623
BA315871	U.S. MARSHAL	31-90 Days	Both	3,934
BA321724	U.S. MARSHAL	16-30 Days	Both	2,452

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>AMOUNT QUESTIONED</b>
BA319008	U.S. MARSHAL	16-30 Days	Both	2,452
BA323235	U.S. MARSHAL	16-30 Days	Both	2,452
BA319013	U.S. MARSHAL	16-30 Days	Both	2,452
BA319556	U.S. MARSHAL	16-30 Days	Both	2,452
BA326688	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Pros. Only	1,432
BA328847	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	2,863
BA327363	U.S. MARSHAL	16-30 Days	Both	2,863
BA325203	U.S. MARSHAL	16-30 Days	Both	2,863
BA323644	U.S. MARSHAL	31-90 Days	Both	4,295
BA333011	OTHER FEDERAL LAW ENFORCEMENT AGENCY	0-15 Days	Both	2,174
BA332887	OTHER FEDERAL LAW ENFORCEMENT AGENCY	16-30 Days	Both	4,349
BA331406	U.S. MARSHAL	16-30 Days	Both	4,349
BA333292	U.S. MARSHAL	16-30 Days	Both	4,349
BA332366	U.S. MARSHAL	16-30 Days	Both	4,349
BA331715	U.S. MARSHAL	16-30 Days	Both	4,349
BA336799	U.S. MARSHAL	16-30 Days	Both	3,582
BA336284	U.S. MARSHAL	16-30 Days	Both	3,582
BA336222	U.S. MARSHAL	31-90 Days	Both	5,372
BA340625-01	U.S. MARSHAL	N/A	Both	359
BA339475-01	U.S. MARSHAL	N/A	Both	1,756
BA340626-01	U.S. MARSHAL	N/A	Both	1,407
BA341260-01	U.S. MARSHAL	N/A	Both	1,756
BA337742-01	U.S. MARSHAL	N/A	Both	1,291
BA340989-01	U.S. MARSHAL	N/A	Both	1,756
BA339575-01	U.S. MARSHAL	N/A	Both	2,222

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>AMOUNT QUESTIONED</b>
BA338094-01	Immigration and Customs Enforcement	N/A	Pros. Only	127
BA341403-01	U.S. MARSHAL	N/A	Both	1,291
BA344530-01	U.S. MARSHAL	N/A	Both	359
BA342246-01	U.S. MARSHAL	N/A	Both	929
BA345679-01	Immigration and Customs Enforcement	N/A	Both	1,157
BA344696-01	U.S. MARSHAL	N/A	Both	1,728
BA344695-01	U.S. MARSHAL	N/A	Both	1,842
BA342437-01	U.S. MARSHAL	N/A	Both	2,299
<b>Total</b>				<b>\$351,964</b>

**CASES THAT WERE CONCURRENTLY PROSECUTED<sup>1</sup>**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>QUARTER SUBMITTED</b>	<b>AMOUNT QUESTIONED</b>
BA273022	U.S. BUREAU OF ALCOHOL/TOBACCO/FIREARMS	Both	FY05-3	\$4,740
BA313236	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV/HIDTA	Both	FY07-2	5,245
BA315337	L.A. IMPACT GROUP 4	Both	FY08-1	6,523
YA061904	U.S. POSTAL SERVICE	Both	FY05-4	3,762
YA061051	U.S. SECRET SERVICE - FIELD OFFICE	Both	FY05-4	3,762
BA273012	U.S. BUREAU OF ALCOHOL/TOBACCO/FIREARMS	Both	FY05-3	4,740
4WL13829	VETERANS ADMINISTRATION	Pros. Only	FY05-2	2,204
SA044961	VETERANS ADMINISTRATION	Both	FY03-1&2	10,000
BA313246	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV/HIDTA	Both	FY07-2	3,934
BA207149	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	Both	FY02-All	10,000
BA232211	HIDTA-44	Both	FY03-1&2	10,000
BA273015	U.S. BUREAU OF ALCOHOL/TOBACCO/FIREARMS	Both	FY05-4	5,016
BA313258	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV/HIDTA	Both	FY07-2	3,934
3WL17979	VETERANS ADMINISTRATION	Both	FY03-4	3,781
BA223323	L.A. IMPACT GROUP 3	Both	FY03-1&2	10,000
BA225443	L.A. IMPACT GROUP 3	Both	FY02-All	10,000
BA233656	L.A. IMPACT GROUP 3	Both	FY03-1&2	10,000
BA208964	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	Pros. Only	FY02-All	1,250
BA317744	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	Both	FY08-2	7,163

<sup>1</sup> The number of unallowable cases detailed throughout this report includes cases that have \$0 in questioned costs because the cases were questioned previously, based on other SWBPI reimbursement criteria.

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>QUARTER SUBMITTED</b>	<b>AMOUNT QUESTIONED</b>
BA232176	HIDTA-44	Pros. Only	FY03-1&2	5,000
BA238959	L.A. IMPACT GROUP 4	Both	FY07-2	5,245
BA315337	L.A. IMPACT GROUP 4	Both	FY07-2	2,623
BA322400	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	Both	FY08-2	7,163
BA231552	VETERANS ADMINISTRATION	Both	FY02-All	10,000
BA313258	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV/HIDTA	Both	FY07-2	5,245
BA313236	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV/HIDTA	Both	FY07-2	5,245
BA313246	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV/HIDTA	Both	FY07-2	5,245
BA312918	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV/HIDTA	Both	FY07-2	5,245
BA300161	PSN TASK FORCE	Both	FY07-1	0
NA066409	U.S. HOMELAND SECURITY	Both	FY06-1	5,318
BA242581	L.A. IMPACT GROUP 3	Pros. Only	FY03-4	1,891
KA074743	L.A. IMPACT GROUP 3	Both	FY07-2	5,245
BA301027	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	Both	FY07-2	5,245
BA310117	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	Both	FY07-2	5,245
7WA11672	VETERANS ADMINISTRATION	Both	FY07-4	5,726
BA288872	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	Both	FY08-2	7,163
PA058297	L.A. IMPACT GROUP 3	Both	FY07-4	5,726
LA044918	U.S. MARSHAL	Both	FY08-2	7,163
6WA13624	VETERANS ADMINISTRATION	Both	FY08-2	7,163
7WA12141-01	U.S. MARSHAL	Both	FY08-3	16,831
KA074743-02	U.S. MARSHAL	Both	FY08-4	147,176

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>QUARTER SUBMITTED</b>	<b>AMOUNT QUESTIONED</b>
BA320342-02	United States Secret Service	Both	FY08-3	10,849
<b>Total</b>				<b>\$397,804</b>

**CASES WITHOUT OVERNIGHT STAY**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>BOOKING/ RELEASE DATE</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
BA219677	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	5/6/2002	16-30 Days	\$2,500
BA227511	U.S. POSTAL SERVICE	N/A	31-90 Days	3,750
2WL11484	VETERANS ADMINISTRATION	N/A	31-90 Days	3,750
BA232218	HIGH INTENSITY DRUG TRAFFICKING AREA	N/A	31-90 Days	3,750
MJ08956	OTHER FEDERAL LAW ENFORCEMENT AGENCY	N/A	31-90 Days	3,750
KA050221	U.S. BUREAU OF ALCOHOL/TOBACCO/FIREARMS	N/A	31-90 Days	3,750
2WL13974	VETERANS ADMINISTRATION	N/A	31-90 Days	3,750
1WL16639	VETERANS ADMINISTRATION	N/A	31-90 Days	3,750
BA232232	HIGH INTENSITY DRUG TRAFFICKING AREA	N/A	31-90 Days	3,750
BA222528	SOUTHWEST BORDER INITIATIVE TASK FORCE	N/A	31-90 Days	3,750
1WL17450	VETERANS ADMINISTRATION	N/A	31-90 Days	3,750
BA222133	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	9/11/2001	91+ Days	5,000
GA048121	OTHER FEDERAL LAW ENFORCEMENT AGENCY	12/19/2001	91+ Days	5,000
GA049654	FBI - L.A.	5/15/2002	91+ Days	5,000
TA064965	U.S. IMMIGRATION NATURALIZATION SERVICE	4/19/2002	91+ Days	5,000
MA023284	OTHER FEDERAL LAW ENFORCEMENT AGENCY	10/24/2001	91+ Days	5,000
MA023284	OTHER FEDERAL LAW ENFORCEMENT AGENCY	10/24/2001	91+ Days	5,000
KA050221	U.S. BUREAU OF ALCOHOL/TOBACCO/FIREARMS	3/18/2002	91+ Days	5,000

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>BOOKING/ RELEASE DATE</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
2LC01108	U.S. SECRET SERVICE - FIELD OFFICE	3/19/2002	91+ Days	5,000
GA048700	U.S. POSTAL SERVICE	1/28/2002	91+ Days	5,000
BA218746	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	6/21/2001	91+ Days	5,000
BA215670	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	3/29/2001	91+ Days	5,000
GA045291	L.A. IMPACT GROUP 4	2/11/2001	91+ Days	5,000
LA037110	OTHER FEDERAL LAW ENFORCEMENT AGENCY	1/8/2001	91+ Days	5,000
BA225175	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	10/23/2001	91+ Days	5,000
BA223343	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	10/12/2001	91+ Days	5,000
NA047102	FBI - L.A.	11/20/2000	91+ Days	5,000
1EL09603	U.S. DEPT OF TREASURY	8/26/2002	91+ Days	5,000
SA037080	FBI - L.A.	9/16/1999	91+ Days	5,000
94M12296	U.S. DEPT OF FORESTRY	7/4/1994	91+ Days	5,000
KA062567	BUREAU OF IMMIGRATION & CUSTOMS	7/3/2003	16-30 Days	945
NA056376	OTHER FEDERAL LAW ENFORCEMENT AGENCY	4/15/2003	91+ Days	1,891
3WL11538	U.S. DEPT/DEF-LA AIR FORCE BASE POLICE	5/10/2003	91+ Days	1,891
3WL11700	U.S. DEPT/DEF-LA AIR FORCE BASE POLICE	5/22/2003	91+ Days	1,891
BA246528	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	4/24/2003	91+ Days	1,891
BA246528	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	4/24/2003	91+ Days	1,891

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>BOOKING/ RELEASE DATE</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
NA057926	OTHER FEDERAL LAW ENFORCEMENT AGENCY	10/26/2001	31-90 Days	3,750
YA054980	BUREAU OF IMMIGRATION & CUSTOMS	5/14/2003	91+ Days	5,000
SA048256	VETERANS ADMINISTRATION	3/5/2003	91+ Days	5,000
LA039561	OTHER FEDERAL LAW ENFORCEMENT AGENCY	1/5/2003	91+ Days	5,000
YA054675	U.S. POSTAL SERVICE	1/9/2003	91+ Days	5,000
SA053772	U.S. POSTAL SERVICE	8/27/2004	31-90 Days	1,848
YA059930	OTHER FEDERAL LAW ENFORCEMENT AGENCY	9/26/2004	31-90 Days	1,848
SA052598	FBI - L.A.	5/18/2004	91+ Days	2,465
LA044875	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	2/2/2004	91+ Days	2,465
LA045460	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	2/6/2004	91+ Days	2,465
5IW00094	BUREAU OF IMMIGRATION & CUSTOMS	1/11/2005	0-15 Days	551
NA063799	U.S. POSTAL SERVICE	11/30/2004	31-90 Days	1,653
BA274761	PSN TASK FORCE	11/21/2004	31-90 Days	0
BA275128	OTHER FEDERAL LAW ENFORCEMENT AGENCY	11/25/2004	31-90 Days	1,653
BA279052	PSN TASK FORCE	N/A	31-90 Days	0
VA087445	OTHER FEDERAL LAW ENFORCEMENT AGENCY	N/A	31-90 Days	1,653
VA087445	OTHER FEDERAL LAW ENFORCEMENT AGENCY	N/A	31-90 Days	1,653
BA277723	PSN TASK FORCE	N/A	31-90 Days	0
BA277323	PSN TASK FORCE	N/A	31-90 Days	0
BA272666	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	10/21/2004	91+ Days	2,204

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>BOOKING/ RELEASE DATE</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
BA269973	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	8/19/2004	91+ Days	2,204
BA272766	OTHER FEDERAL LAW ENFORCEMENT AGENCY	7/14/2004	91+ Days	2,204
BA264400	OTHER FEDERAL LAW ENFORCEMENT AGENCY	5/5/2004	91+ Days	2,204
VA085548	U.S. POSTAL SERVICE	N/A	91+ Days	2,204
KA067554	U.S. DEPT OF HUD HOUSING/URBAN DEV	N/A	91+ Days	2,204
4RH04267	OTHER FEDERAL LAW ENFORCEMENT AGENCY	N/A	91+ Days	2,204
BA264400	OTHER FEDERAL LAW ENFORCEMENT AGENCY	N/A	91+ Days	2,204
BA257089	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	N/A	91+ Days	2,204
BA257089	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	N/A	91+ Days	2,204
BA256048	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	N/A	91+ Days	2,204
GA054062	FBI - L.A.	N/A	91+ Days	2,204
3WL10897	U.S. DEPT/DEF-LA AIR FORCE BASE POLICE	N/A	91+ Days	2,204
5WL11980	VETERANS ADMINISTRATION	4/29/2005	31-90 Days	1,778
BA276628	OTHER FEDERAL LAW ENFORCEMENT AGENCY	12/21/2004	91+ Days	2,370
BA270855	U.S. POSTAL SERVICE	9/16/2004	91+ Days	2,370
SA056915	VETERANS ADMINISTRATION	6/26/2005	0-15 Days	627
BA285064	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	6/15/2005	16-30 Days	1,254
BA285062	L.A. IMPACT GROUP 4	N/A	31-90 Days	1,881

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<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>BOOKING/ RELEASE DATE</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
BA274519	L.A. IMPACT GROUP 3	N/A	91+ Days	2,508
BA207866	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	9/7/2004	91+ Days	2,508
5WL13700	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	9/23/2005	31-90 Days	1,994
5WL12981	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	8/21/2005	91+ Days	2,659
FJ36244	OTHER FEDERAL LAW ENFORCEMENT AGENCY	3/16/2005	91+ Days	2,659
GA060539	U.S. SECRET SERVICE - FIELD OFFICE	11/24/2004	91+ Days	2,659
BA263222	U.S. HOMELAND SECURITY	4/13/2004	91+ Days	2,659
SA057625	U.S. SECRET SERVICE - FIELD OFFICE	8/27/2005	91+ Days	2,381
LA049180	FBI - L.A.	6/6/2005	91+ Days	2,381
BA264400	OTHER FEDERAL LAW ENFORCEMENT AGENCY	5/5/2004	91+ Days	2,381
BA301097	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	4/11/2006	31-90 Days	1,616
GA062668	L.A. IMPACT GROUP 4	5/4/2005	31-90 Days	1,616
TA083593	L.A. IMPACT GROUP 1	2/21/2006	91+ Days	2,155
YA063717	U.S. SECRET SERVICE - FIELD OFFICE	12/24/2005	91+ Days	2,155
GA063778	BUREAU OF IMMIGRATION & CUSTOMS	9/22/2005	91+ Days	2,155
LA052847	OTHER FEDERAL LAW ENFORCEMENT AGENCY	07/11/2006	31-90 Days	1,652
BA302072	L.A. IMPACT GROUP 4	06/26/2006	31-90 Days	1,652
6WA12145	VETERANS ADMINISTRATION	11/17/2006	91+ Days	2,203

**APPENDIX III**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>BOOKING/ RELEASE DATE</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
BA301097	U.S. DRUG ENFORCEMENT ADMIN. - L.A. DIV	05/04/2006	91+ Days	2,203
GA065098	OTHER FEDERAL LAW ENFORCEMENT AGENCY	03/17/2006	91+ Days	2,203
BA289238	U.S. BUREAU OF ALCOHOL/TOBACCO/ FIREARMS	09/02/2005	91+ Days	2,203
SA059198	OTHER FEDERAL LAW ENFORCEMENT AGENCY	10/24/2006	31-90 Days	1,967
BA300580	OTHER FEDERAL LAW ENFORCEMENT AGENCY	4/17/2006	91+ Days	2,623
BA298068	FBI - L.A.	2/16/2006	91+ Days	2,623
BA336725-01	United States Postal Inspection Service	8/29/2008	N/A	114
SA065891-01	United States Marshals Service	8/8/2008	N/A	114
SA066837-04	Bureau of Alcohol, Tobacco, Firearms and Explosives	9/30/2008	N/A	114
6wa11241-01	United States Marshals Service	4/30/2008	N/A	116
8NW00547- 01	United States Postal Inspection Service	4/17/2008	N/A	116
BA320338-04	United States Secret Service	6/4/2008	N/A	116
BA333338-01	United States Marshals Service	5/21/2008	N/A	116
BA319261-08	Drug Enforcement Administration	6/24/2008	N/A	22,233
<b>Total</b>				<b>\$303,280</b>

**APPENDIX III**

**CASES REIMBURSED FOR INCARCERATION AFTER DISPOSITION**

<b>CASE NO.</b>	<b>DISPOSITION DATE</b>	<b>BOOKING DATE</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
SA046094	9/11/2002	11/12/2002	0-15 Days	\$1,250
SA043691	12/17/2001	2/11/2002	16-30 Days	2,500
BA219677	3/28/2002	5/6/2002	16-30 Days	0
KA056377	5/16/2002	11/15/2002	31-90 Days	3,750
2WL10652	4/3/2002	3/4/2003	91+ Days	5,000
BA184527	10/31/2001	10/31/2001	91+ Days	5,000
BA219658	3/26/2002	4/24/2002	91+ Days	5,000
VA071659	9/20/2002	9/20/2002	91+ Days	5,000
BA219677	2/14/2002	2/14/2002	91+ Days	5,000
BA219658	3/26/2002	3/26/2002	91+ Days	5,000
GA046875	6/17/2002	10/15/2002	91+ Days	5,000
1EL09603	8/26/2002	8/26/2002	91+ Days	0
BA210068	10/25/2001	10/25/2001	91+ Days	5,000
GA044515	10/7/2002	11/7/2002	0-15 Days	1,250
2WL14601	10/8/2002	10/15/2002	91+ Days	5,000
BA232337	10/7/2002	3/27/2003	91+ Days	5,000
BA230375	10/8/2002	11/8/2002	91+ Days	5,000
PA041353	11/14/2002	11/14/2002	91+ Days	5,000
BA232346	1/9/2003	1/9/2003	91+ Days	5,000
BA232214	1/9/2003	1/9/2003	91+ Days	5,000
BA234676	3/24/2003	4/1/2003	91+ Days	5,000
2WL12886	11/25/2002	12/26/2002	91+ Days	5,000
BA228853	12/3/2002	12/3/2002	91+ Days	5,000
BA240020	11/13/2002	12/10/2002	91+ Days	5,000
BA240020	11/13/2002	12/10/2002	91+ Days	5,000
BA219662	4/18/2003	4/18/2003	91+ Days	1,891
BA247921	7/31/2003	7/31/2003	31-90 Days	1,418
BA247921	7/31/2003	1/15/2004	31-90 Days	1,418
TA069375	8/18/2003	8/18/2003	91+ Days	1,891
BA234676	8/14/2003	8/14/2003	91+ Days	1,891
BA263418	12/20/2004	12/20/2004	31-90 Days	0
YA058123	3/17/2005	3/21/2005	91+ Days	2,204
YA056310	2/3/2005	2/3/2005	91+ Days	2,204
BA273015	8/23/2005	8/23/2005	91+ Days	2,508
BA280242	9/26/2005	9/26/2005	91+ Days	2,508
SA052688	7/15/2005	7/15/2005	91+ Days	2,508
VA084097	9/22/2005	9/22/2005	91+ Days	2,508

**APPENDIX III**

<b>CASE NO.</b>	<b>DISPOSITION DATE</b>	<b>BOOKING DATE</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
BA275590	8/3/2005	8/3/2005	91+ Days	0
BA275590	8/3/2005	8/17/2005	91+ Days	0
TA081318	11/9/2005	11/17/2005	16-30 Days	1,330
5WL13085	10/27/2005	11/7/2005	91+ Days	2,659
SA055139	12/21/2005	2/16/2006	91+ Days	2,659
BA293683	3/14/2006	3/14/2006	91+ Days	2,381
PA050919	1/5/2006	1/5/2006	91+ Days	2,381
YA061904	3/3/2006	3/3/2006	91+ Days	2,381
BA280744	1/20/2006	2/3/2006	91+ Days	2,381
SA059862	4/14/2006	5/12/2006	0-15 Days	539
KA074752	5/25/2006	5/25/2006	0-15 Days	539
SA059646	4/19/2006	6/6/2006	31-90 Days	1,616
YA063468	5/22/2006	5/22/2006	91+ Days	2,155
BA288062	5/22/2006	5/30/2006	91+ Days	2,155
BA259496	5/10/2006	5/10/2006	91+ Days	2,155
GA065942	9/21/2006	10/16/2006	91+ Days	2,203
6WA12145	9/13/2006	11/17/2006	91+ Days	0
PA051327	7/26/2006	7/26/2006	91+ Days	2,203
TA083224	8/31/2006	8/31/2006	91+ Days	2,203
LA053627	12/8/2006	12/8/2006	31-90 Days	1,963
YA065566	12/15/2006	2/1/2007	91+ Days	2,617
6WA12881	11/6/2006	11/7/2006	91+ Days	2,617
GA065026	10/17/2006	11/20/2006	91+ Days	2,617
BA293551	10/25/2006	10/25/2006	91+ Days	2,617
MA036504	1/5/2007	1/5/2007	31-90 Days	1,967
BA304792	1/3/2007	1/3/2007	91+ Days	0
KA074758	1/25/2007	1/29/2007	91+ Days	2,623
BA314398	4/24/2007	8/2/2007	31-90 Days	1,839
BA313236	5/15/2007	5/15/2007	91+ Days	2,452
SA062077	5/7/2007	5/7/2007	91+ Days	2,452
KA076167	4/20/2007	4/20/2007	91+ Days	2,452
KA074746	6/25/2007	6/25/2007	91+ Days	2,452
LA055349	8/2/2007	8/17/2007	91+ Days	2,863
BA321135	9/17/2007	9/17/2007	91+ Days	2,863
BA319623	8/16/2007	9/20/2007	91+ Days	2,863
BA308389	9/5/2007	9/5/2007	91+ Days	2,863
BA308935	9/7/2007	11/19/2007	91+ Days	2,863
BA260796	7/16/2007	7/16/2007	91+ Days	2,863

**APPENDIX III**

<b>CASE NO.</b>	<b>DISPOSITION DATE</b>	<b>BOOKING DATE</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
BA260796	7/16/2007	7/16/2007	91+ Days	2,863
PA059872	11/30/2007	11/30/2007	31-90 Days	3,261
LA056484	10/10/2007	12/31/2007	31-90 Days	3,261
LA056259	12/11/2007	1/25/2008	91+ Days	4,349
TA090181	11/19/2007	11/19/2007	91+ Days	4,349
VA100868	11/5/2007	11/5/2007	91+ Days	4,349
SA063852	12/11/2007	12/11/2007	91+ Days	4,349
VA099277	11/19/2007	2/4/2008	91+ Days	4,349
BA307996	11/26/2007	11/26/2007	91+ Days	0
BA308919	10/22/2007	10/22/2007	91+ Days	4,349
8WA10894	3/19/2008	4/18/2008	31-90 Days	2,686
BA323961	1/9/2008	1/9/2008	91+ Days	3,582
SA064336	1/18/2008	1/18/2008	91+ Days	3,582
BA318773	2/4/2008	2/4/2008	91+ Days	3,582
BA298261	1/9/2008	1/9/2008	91+ Days	3,582
6wa11241-01	4/30/2008	4/30/2008	N/A	0
8NW00547-01	4/17/2008	4/17/2008	N/A	0
BA320338-04	6/4/2008	6/4/2008	N/A	0
BA333338-01	5/21/2008	5/21/2008	N/A	0
BA336725-01	8/29/2008	8/29/2008	N/A	0
SA065891-01	8/8/2008	8/8/2008	N/A	0
SA066837-04	9/30/2008	9/30/2008	N/A	0
<b>Total</b>				<b>\$256,963</b>

**MISSING CASE FILES**

<b>CASE NO.</b>	<b>INITIATING AGENCY</b>	<b>PROSECUTION ONLY OR BOTH</b>	<b>REIMBURSEMENT CATEGORY</b>	<b>AMOUNT QUESTIONED</b>
GA067886	OTHER FEDERAL LAW ENFORCEMENT AGENCY	Both	16-30 Days	\$2,623
GA069922	OTHER FEDERAL LAW ENFORCEMENT AGENCY	Both	31-90 Days	4,295
TA075817	OTHER FEDERAL LAW ENFORCEMENT AGENCY	Both	91+ Days	5,726
BA307996	OTHER FEDERAL LAW ENFORCEMENT AGENCY	Both	91+ Days	8,697
<b>Total</b>				<b>\$21,340</b>

**CASES REIMBURSED IN THE WRONG QUARTER**

<b>CASE NO.</b>	<b>QUARTER SUBMITTED</b>	<b>DISPOSITION DATE</b>	<b>AMOUNT QUESTIONED</b>
BA275455	FY05-2	12/22/2004	\$0
NA063868	FY05-2	12/22/2004	2,204
BA263418	FY05-2	12/20/2004	3,306
BA250165	FY05-2	12/29/2004	4,408
BA248527	FY05-2	12/29/2004	4,408
BA242960	FY05-3	3/21/2005	2,370
BA242960	FY05-3	3/21/2005	2,370
<b>Total</b>			<b>\$19,066</b>

EXTRA DAYS REIMBURSED

CASE NO.	QUARTER SUBMITTED	REIMBURSEMENT CATEGORY	CASE LENGTH (DAYS)	AMOUNT QUESTIONED
BA221735	FY02-All	31-90 Days	29	\$2,500
LA043736	FY04-1	31-90 Days	12	2,500
BA233447	FY02-All	91+ Days	45	2,500
NA054507	FY03-1&2	91+ Days	23	5,000
<b>Total</b>				<b>\$12,500</b>

STEVE COOLEY  
LOS ANGELES COUNTY DISTRICT ATTORNEY

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210 WEST TEMPLE STREET LOS ANGELES, CA 90012-3210 (213) 974-3501

August 30, 2010

David M. Shereen,  
Regional Audit Manager  
Denver Regional Audit Office  
Office of Inspector General  
United States Department of Justice  
1120 Lincoln, Suite 1500  
Denver, Colorado 80204

**RESPONSE TO DRAFT AUDIT REPORT  
OFFICE OF JUSTICE PROGRAMS SOUTHWEST BORDER PROSECUTION  
INITIATIVE FUNDING RECEIVED BY LOS ANGELES COUNTY, CALIFORNIA**

Dear Mr. Shereen:

The Los Angeles County District Attorney's Office has completed its review of the Draft Audit Report covering the above-referenced reimbursements received by our office and has prepared the following response to the findings contained in the Report:

**INTRODUCTION**

The Los Angeles County District Attorney's Office (LADA) has received funding from the Southwest Border Prosecution Initiative (SWBPI) since its inception in Federal Fiscal Year (FFY) 2002. The LADA audit addressed reimbursements received for FFY 2002 through FFY 2007.

Claims made by LADA were based solely upon Guidelines provided by SWBPI. Therefore, only the SWBPI Guidelines which were in existence during these periods apply to this audit. The first set of SWBPI Guidelines was applicable for FFY 2002 through FFY 2006 (October 1, 2001 to September 30, 2006). The second set of Guidelines was applicable from FFY 2007 to the second quarter of FFY 2008 (October 1, 2006 to March 31, 2008).

In reviewing the findings contained in the Draft Audit Report, we have determined that audit staff did not correctly apply the appropriate set of Guidelines that were in effect during the corresponding claiming periods. This resulted in numerous audit exceptions based on the application of claiming criteria that was not in effect during the specific audited claim periods.

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Since 2002, significant changes have been made to the Guidelines. A summary of these additions and changes as they directly relate to our claims, reimbursements and the findings contained in the Draft Audit Report follow.

### **Ineligible Cases**

Prior to October 1, 2006, the Guidelines did not specifically set forth criminal cases that were ineligible for reimbursement. The second set of Guidelines provided that the following types of cases were now ineligible for reimbursement:

- Federally referred case declined and not prosecuted by state or county prosecutors
- Probation or parole violation or revocation hearings
- Extradition cases
- Cases not accepted by state or county prosecutors

### **Documentation**

The second set of Guidelines added this additional section which reads as follows:

Documentation supporting a federally initiated and declined/referred case must be retained for three years after the submission of the case for SWBPI funds.

Documentation can include paper or electronic case files, e-mails from the U.S.

Attorney's Office, case notes, or documentation of telephone or face-to-face meetings with U.S. Attorney's Office staff or federal law enforcement officials.

### **Case Reporting Periods**

The first set of Guidelines provided the four quarters of the FFY as the Case Reporting Periods. The second set of Guidelines added an additional requirement to this section. It reads, "Cases are eligible for SWBPI submission only during the reporting period in which the case was resolved."

### **Federally Initiated Cases**

From October 1, 2002 through September 30, 2006, a Federally Initiated Case was defined as follows:

A federally initiated case results from a criminal investigation or an arrest involving federal law enforcement authorities for a potential violation of federal criminal law. *This may include investigations resulting from multi-jurisdictional taskforces* (e.g., High

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Intensity Drug Trafficking Areas (HIDTA), Organized Crime Drug Enforcement Task Forces (OCDETF), etc.). Italics added.

Since FFY 2007, Federally Initiated Case has been defined as follows:

A federally initiated case results from a criminal investigation or an arrest involving federal law enforcement authorities for a potential violation of federal criminal law, including task forces *on which a federal agency or officer participates in the investigation or arrest process* (In FFY 2008, there was an additional requirement that eligible jurisdictions must enter the name of the federal agency on each case submitted for prosecution costs). Italics added.

### **Pre-trial Detention Services**

The first Guidelines required that an "...eligible jurisdiction must have held the case defendant overnight for one or more days in a secure facility." The second set of Guidelines changed this requirement to an "eligible jurisdiction must have held the case defendant in a secure facility for 24 hours or more."

### **RESPONSE TO FINDINGS**

#### **FINDING NO.1**

**RECEIVED UNALLOWABLE REIMBURSEMENTS TOTALING 51,256,523 FOR 272 CASES THAT WERE NOT FEDERALLY INITIATED, INCLUDING 115 CASES TOTALING 5518,666 RELATED TO A PROJECT SAFE NEIGHBORHOODS GRANT PROGRAM, AND 114 EXTRADITION CASES TOTALING 5351,964, WHICH ARE SPECIFICALLY UNALLOWABLE PURSUANT TO THE SWBPI GUIDELINES.**

#### **RESPONSE:**

As set forth in the Introduction, the first set of Guidelines defined Federally Initiated Cases two ways. First, there were cases resulting "...from a criminal investigation or arrest involving federal law enforcement authorities ..." The second category included "investigations resulting from multi-jurisdictional task forces (e.g., High Intensity Drug Trafficking Areas (HIDTA), Organized Crime Drug Enforcement Task Forces (OCDETF), etc.)." The Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) is responsible for administering the SWBPI program and they define multi-jurisdictional task forces (MJTF) as follows:

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A MJTF is a cooperative law enforcement effort involving two or more criminal justice agencies, with jurisdiction over two or more areas, sharing the common goal of addressing drug control or other violent crime problems. MJTFs allow law enforcement agencies in different jurisdictions to work together as a single enforcement entity with the ability to improve communication, share intelligence, and coordinate activities. This allows for more efficient use of resources and targeting of offenders whose activities cross jurisdictional boundaries.<sup>1</sup>

### **Project Safe Neighborhoods Task Force (PSN)**

PSN is a nationwide commitment to reduce gun and gang crime by networking existing local programs that target gun and gang crime and providing these programs with additional tools necessary to be successful. Under this program the United States Department of Justice (USDOJ) requires that each United States Attorney implement a local gun crime reduction effort that contains each of the following five elements: partnerships, strategic planning, training, outreach and accountability. This effort is identified by the USDOJ as a task force. Funding is provided by USDOJ to implement the task force.<sup>2</sup>

As set forth in the most recently approved PSN program, the LADA provides a specially assigned PSN Task Force Deputy District Attorney (DDA) who is a dedicated expert gun prosecutor. This DDA meets monthly with the ATF, USAO and local law enforcement and assists in determining which applicable gun laws, federal or state, provide the strongest enforcement tool. Through the collaborative efforts of the LADA, ATF, and USAO, a filing decision will be made on violent crimes involving a firearm as to the most appropriate venue for prosecution (Attachment A).

Although a funded program, PSN clearly operates as a MJTF as defined by BJA, the group which administers SWBPI. PSN, the ATF and USAO share a "common goal" in "addressing violent crime problems." In addition they regularly "work together to improve communication, share intelligence and coordinate activities." As the first set of Guidelines allowed claims and reimbursement for "investigations resulting from multi-jurisdictional task forces," we ask that you reverse all questioned costs regarding PSN between October 1, 2001 and September 30, 2006.

***Total exception amount to be reversed under PSN: \$405,130***

<sup>1</sup> *Office of Justice Programs, Bureau of Justice Assistance; What are multijurisdictional taskforces (MJTFs)?, [www.ojp.usdoj.gov/BJA/evaluation/program-law-enforcement/forces1.htm](http://www.ojp.usdoj.gov/BJA/evaluation/program-law-enforcement/forces1.htm)*

<sup>2</sup> [www.psn.gov/about/index.html](http://www.psn.gov/about/index.html)

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### **Inland Regional Narcotic Enforcement Team (IRNET)**

IRNET is a major narcotic MJTF which is comprised of various San Bernardino County, federal and state law enforcement officers.<sup>3</sup> They are listed as a MJTF that works with HIDTA targeting major narcotic dealers and money launderers that operate in and through the LA-HIDTA Inland Empire region of San Bernardino.<sup>4</sup> The Report lists thirteen IRNET cases as questioned reimbursements. Each of these was claimed between FY 2002 and FY 2006 pursuant to the first Guidelines which allowed claims from cases for investigations from MJTFs.

***Total exception amount to be reversed under IRNET: \$94,254***

### **Extradition**

Extradition cases were not declared ineligible cases for reimbursement until October 1, 2006 (second Guidelines). Until then the Guidelines only provided a description of eligible cases which were described as follows:

An eligible case is any federally initiated and declined-referred criminal case that was prosecuted by a state or county prosecutor and disposed of during an eligible reporting period. Jurisdictions providing pre-trial detention for eligible case defendants are also eligible for funds.

Extradition cases are criminal cases filed by deputy district attorneys under Penal Code §1551.1.

A total of 71 extradition cases for which we received reimbursement were resolved and claimed prior to the issuance of the second set of Guidelines which specifically made them ineligible. This error resulted in a total of \$243,791 in questioned costs which should be reversed (Attachment B).

***Total exception amount to be reversed under extradition cases: \$243,791***

### **FINDING NO.2**

**RECEIVED EXCESS REIMBURSEMENTS TOTALING \$415,938 FOR 44 CASES THAT WERE INVESTIGATED OR PROSECUTED DURING CONCURRENT PERIODS OF TIME WITH CASES INVOLVING THE SAME DEFENDANT THAT WERE ALSO SUBMITTED FOR REIMBURSEMENT.**

<sup>3</sup> *High-Intensity Drug Trafficking Areas, Office of National Drug Control Policy*, [www.ncjrs.gov/ondcppubs/publications/enforce/hidta2001/la-fs.html](http://www.ncjrs.gov/ondcppubs/publications/enforce/hidta2001/la-fs.html).

<sup>4</sup> [www.sbcounty.gov/sheriff/specialized division/Narcotics.asp](http://www.sbcounty.gov/sheriff/specialized%20division/Narcotics.asp)

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**RESPONSE:**

A number of questioned costs regarding concurrent prosecutions were made in error as they were based on name alone. A subsequent examination reveals that they were different people based upon various identifying information. These cases are identified in Attachment C.

In addition, a number of cases were incorrectly identified as concurrent prosecutions based upon the use of the release date instead of the disposition date. Pursuant to an email from Joseph Husted, Policy Advisor for the BJA, cases are concurrent if their dispositions are on the same day (see Attachment D). The following cases were questioned however; their disposition dates were different:

- BA317744 -Fernando Meza. The disposition date for this case was March 5, 2008. His other case (BA318012) involved different charges and had a disposition date of February 28, 2008. The questioned amount is \$7,163.
- KA074743 -Teddy Trujillo. The disposition date for this case was March 16, 2007. His other case (KA074743) involved a different DDA and Judge and had a disposition date of March 15, 2007. The questioned amount is \$5,245.
- LA044918 -Jeffrey Weaver. The disposition date for this case was March 7, 2008. His other case (pA046378) involved different charges and had a disposition date of January 7, 2008. The questioned amount is \$7,163.
- 6WA13624 -Gabor Weibl. The disposition date for this case was February 13, 2008. His other case (7W A1063 8) involved different charges and had a disposition date of October 31, 2007. The questioned amount is \$7,163.

***Total exception amount to be reversed under cases that were concurrently prosecuted: \$44,868***

**FINDING NO. 3**

**RECEIVED EXCESS REIMBURSEMENTS TOTALING \$303,281 FOR 106 CASES SUBMITTED UNDER BOTH THE PROSECUTION AND PRE-TRIAL DETENTION CATEGORY THAT DID NOT MEET THE REQUIREMENTS FOR PRETRIAL DETENTION REIMBURSEMENT.**

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**RESPONSE:**

Ten cases are listed in error as questioned costs under this finding as we did not claim nor receive reimbursement for detention. Neither arrest nor release dates were provided to SWBPI when the claims for these cases were submitted. These cases are identified in Attachment E. Each case has a questioned reimbursement of \$3,750.

*Total exception amount to be reversed under pretrial detention services: \$37,500*

**FINDING NO.4**

**RECEIVED UNALLOWABLE REIMBURSEMENTS TOTALING \$258,508 FOR 100 CASES THAT INCLUDED INCARCERATION COSTS AFTER THE CASE WAS DISPOSED.**

**RESPONSE:**

A number of reimbursements identified as unallowable on the basis they were for post disposition detention were incorrectly identified as exceptions by audit staff. The case information supporting our rebuttal of these findings is as follows:

- Case number VA087073 had a disposition date of 02/01/2005. The auditor determined the booking date to be 12/21/2005 which would be post-disposition. However, the actual date set forth in the Sheriff's Data indicated the actual booking date to be 1/21/2005. This error led to a questioned cost of \$551.
- Case number Y A060744 had a disposition date of 03/14/2005. The auditor determined the booking date to be 03/30/2005 which would be post-disposition. However, the actual date set forth in the Sheriff's Data indicated the actual booking date to be 1/27/2005. This error led to a questioned cost of \$1,653.
- Case number BA261484 had a disposition date of 03/16/2005. The auditor determined the booking date to be 04/15/2005 which would be post-disposition. However, the actual date set forth in the Sheriff's Data indicated the actual booking date to be 4/15/2004. This error led to a questioned cost of \$2,204.

*Total exception amount to be reversed under cases reimbursed/or incarceration after disposition category: \$4,408*

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**FINDING NO.5**

**RECEIVED UNSUPPORTED REIMBURSEMENTS TOTALING \$23,848 FOR FIVE CASES FOR WHICH THE SUPPORTING CASE FILE COULD NOT BE FOUND.**

**RESPONSE:**

Of the five cases that could not be found, one case, BA245096, was resolved in FY 2005. Pursuant to the Guidelines, this puts the case beyond the three years that LADA is required to retain documentation for SWBPI funds.

*Total amount to be restored under cases where file could not be found: \$2,508*

**FINDING NO.6**

**RECEIVED UNALLOWABLE REIMBURSEMENTS TOTALING \$19,066 FOR SEVEN CASES THAT WERE SUBMITTED IN THE WRONG QUARTER.**

**RESPONSE:**

All seven of these cases were claimed under the first set of Guidelines. When LADA first began claiming reimbursements under SWBPI, the window under which claims could be submitted came quickly after the close of each quarter of the FFY. As a result, LADA missed deadlines for several quarters and received no reimbursements. In response, LADA collected and analyzed all data for the quarter approximately two weeks before the end of the quarter in order to make a timely claim. This left a few cases that would resolve between that time and the end of the FFY quarter. (An examination of the data shows that all of the cases claimed occurred within the last two weeks of the previous quarter). These cases were included in the next quarter's claiming.

The first Guidelines provided no guidance as to when cases had to be claimed. It was not until October 1, 2006 that the Guidelines specifically provided that cases are "...eligible for SWBPI submission only during the reporting period in which the case was resolved." As a result, the questioned costs relating to these seven cases should be reversed.

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**CASES REIMBURSED IN THE WRONG QUARTER**

<b>CASE NO.</b>	<b>QUARTER SUBMITTED</b>	<b>DISPOSITION DATE</b>	<b>AMOUNT QUESTIONED</b>
BA275455	FY 05-2	12/22/2004	\$3,306
NA063868	FY 05-2	12/22/2004	2,204
BA263418	FY 05-2	12/20/2004	0
BA250165	FY 05-2	12/29/2004	4,408
BA248527	FY 05-2	12/29/2004	4,408
BA242960	FY 05-3	03/21/2005	2,370
BA242960	FY 05-3	03/21/2005	2,370
<b>Total</b>			<b>\$19,066</b>

*Total exception amount to be reversed under cases submitted in the wrong quarter: \$19,066*

**FINDING NO. 7**

**RECEIVED EXCESS REIMBURSEMENTS TOTALING \$12,500 FOR FOUR CASES THAT WERE ERRONEOUSLY SUBMITTED IN THE WRONG REIMBURSEMENT CATEGORY.**

**RESPONSE:**

Case number LA043736 was correctly claimed under the category of 31-90 days. This case was submitted in FFY 04-1. The first proceeding date was 08/25/2003 and the disposition date was 10/09/2003 resulting in a difference of 45 days. The questioned amount is \$2,500.

Case number BA233477 was correctly claimed under the category of 91+ days. This case was submitted in FFY 02-All. The disposition date was incorrectly shown as 08/16/2002. The actual sentencing/disposition date was 10/17/2002 which would mean there was a difference of 106 days between arrest and sentence. The amount questioned was \$2,500.

Case number NA054507 was correctly claimed under the category of 91+ days (Defendant 02, Gilbert Voci). This case was submitted in FY 03-1 & 2. The arrest date was 10/31/2002. The disposition date was incorrectly shown as 11/22/2002. The actual sentencing/disposition date was 02/26/2003 which would mean there was a difference of 118 days between arrest and sentence. The amount questioned was \$5,000.

Case number BA221735 was correctly claimed under the category of 31-90 days. This was a two defendant case (Diaz and Rivera). According to the Sheriff's Data, both defendants were arrested on 08/31/2001. The case was filed on 09/04/2001. Diaz pled no contest on 09/20/2001 and was sentenced on 10/18/2001 (disposition date). Rivera pled guilty on 10/02/2001 and was

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sentenced the same day (disposition date). Our understanding has been that the case start date is the date of arrest and, if no arrest, it would be the filing date or first proceeding date. This would put the case length for Diaz at 48 days and Rivera at 32 days. The PIMS Adult Case Management screen prints are included as Attachment F. The amount questioned was \$2,500.

***Total exception amount to be reversed under cases submitted under the wrong reimbursement category: \$12,500***

## **SUMMARY**

### **Contested Findings**

Based on the information and supporting documentation provided in our response to the Draft Audit Report, the LADA requests that the following questioned costs be reversed:

- Not Federally Initiated/Extradition: \$743,175
- Concurrently Prosecuted: \$44,868
- Claimed as both, no detention: \$37,500
- Detention after Prosecution: \$4,408
- Missing Files: \$2,508
- Wrong Quarter: \$19,066
- Wrong Reimbursement Category: \$12,500

***Total Contested Findings: \$864,025***

### **Uncontested Findings**

The LADA concurs with the remaining findings and has taken the necessary remedial action to ensure that future claims are prepared and submitted in accordance with the appropriate Guidelines in effect during the claiming period(s).

***Total Uncontested Findings: \$1,425,637***

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If you or your staff require additional supporting documentation or have any questions regarding the information provided in this letter, please contact Margo Baxter at (213) 974-9934 or via email at [mbaxter@da.lacounty.gov](mailto:mbaxter@da.lacounty.gov) or Kimberly Leong at (213) 202-7718 or via email at [kleong@da.lacounty.gov](mailto:kleong@da.lacounty.gov).

Very truly yours,

/s/  
**STEVE COOLEY**  
District Attorney

mb/kl

c: Auditor-Controller  
Sheriff Public  
Defender  
Alternate Public Defender

**OFFICE OF THE INSPECTOR GENERAL COMMENTS  
ON LOS ANGELES COUNTY'S RESPONSE TO THE DRAFT REPORT**

The Office of the Inspector General (OIG), Audit Division, provided a draft of this audit report to OJP and to Los Angeles County. Subsequent to the issuance of the Draft Report, we received previously requested documentation related to the allowability of a significant number of cases that were previously questioned as not being federally initiated. Specifically, there were 391 cases initiated by the LA IMPACT task force for which, prior to the issuance of the draft report, Los Angeles County was unable to provide documentation supporting that the task force included federal law enforcement agency participants.

Based on the additional documentation, we found that the LA IMPACT task force did include federal law enforcement agency participants. As a result, we determined that the 391 cases initiated by the LA IMPACT task force were federally initiated and removed the associated \$2,393,789 in questioned costs from our findings. Although the questioned costs related to federal initiation were removed for these cases, some of the subject cases were partially or completely unallowable under other SWBPI guidelines. Consequently, we adjusted the questioned costs in other categories to account for the additional questioned costs related to these cases that were not previously questioned to avoid double-counting. We adjusted the questioned costs throughout this report to accurately reflect the changes in unallowable cases and questioned costs resulting from the additional documentation provided by Los Angeles County subsequent to the issuance of the draft report.

In addition, the OIG has identified several issues in Los Angeles County's response to our draft report, see Appendix IV, that we believe should be addressed. As a result, we are providing the following comments on Los Angeles County's response to the draft report.

*Los Angeles County's response, on page 36 of this report, states, "[T]he first set of Guidelines defined Federally Initiated Cases two ways. First, there were cases resulting '...from a criminal investigation or arrest involving federal law enforcement authorities...' The second category included 'investigations resulting from multi-jurisdictional task forces...'"*

In its response, Los Angeles County appears to imply that cases resulting from a multi-jurisdictional task force do not require federal law enforcement participation. We disagree with Los Angeles County's interpretation of the SWBPI guidelines. The criteria cited by Los Angeles County is not mutually exclusive. The guidelines states, "A federally

initiated case results from a criminal investigation or an arrest *involving federal law enforcement authorities* for a potential violation of federal criminal law." This sentence unequivocally requires federal law enforcement authorities to be present in the investigation or arrest. The second sentence states, "This may include investigations resulting from multi-jurisdictional task forces..." When read in context, it is clear that multi-jurisdictional task force cases are only allowable if the case meets the requirements of the first sentence that a federal law enforcement authority is involved in the investigation or arrest.

*Los Angeles County's response, on page 37 of this report, states that its Project Safe Neighborhoods grant program (PSN), "is a nationwide commitment to reduce gun and gang crime . . . [u]nder this program the United States Department of Justice (USDOJ) requires that each United States Attorney implement a local gun crime reduction effort." Los Angeles County's response also states, "the LADA provides a specially assigned PSN Task Force Deputy District Attorney (DDA) who is a dedicated expert gun prosecutor. This DDA meets monthly with the ATF [Bureau of Alcohol, Tobacco, Firearms and Explosives], USAO [United States Attorney's Office] and local law enforcement and assists in determining which applicable gun laws, federal or state, provide the strongest enforcement tool. Through the collaborative effort of the LADA, ATF, and USAO, a filing decision will be made on violent crimes involving a firearm as to the most appropriate venue for prosecution . . . PSN, the ATF and USAO share a 'common goal' in 'addressing violent crime problems.' In addition they regularly 'work together to improve communications, share intelligence and coordinate activities.'"*

None of the activities of the PSN program described by Los Angeles County met the definition of federal initiation, which requires that a federal law enforcement agency is involved in the investigation or arrest. Further, we reviewed case files on site, none of the case files reviewed from the PSN grant program showed any federal law enforcement agency involvement. Therefore, Los Angeles County's PSN cases are not allowable for SWBPI reimbursement pursuant to the guidelines.

*Los Angeles County's response, on page 38 of this report, states, "IRNET [Inland Regional Narcotic Enforcement Team] is a major narcotic MJTF [multi-jurisdictional task force] which is comprised of various San Bernardino County, federal and state law enforcement officers. They are listed as a MJTF that works with HIDTA..."*

Los Angeles County provided no evidence that federal law enforcement officers participated in the criminal investigations or arrests related to the

IRNET cases. Furthermore, none of the IRNET cases we reviewed on site showed any indication that the cases were federally initiated. Therefore, Los Angeles County's IRNET cases are not allowable for SWBPI reimbursement pursuant to the guidelines.

*Los Angeles County's response, on page 38 of this report, states, "Extradition cases were not declared ineligible cases for reimbursement until October 1, 2006 (second Guidelines). . . Extradition cases are criminal cases filed by deputy district attorneys under [California] Penal Code §1551.1."*

We disagree with Los Angeles County's interpretation of the SWBPI guidelines. Extradition cases have always been unallowable if the original case did not meet the definition of federal initiation. The extradition cases claimed by Los Angeles County were locally initiated cases for which federal assistance was requested for the extradition. The subsequent guidelines only provided clarification on this issue and cannot be interpreted to mean that extradition cases were allowable prior to the issuance of the second set of guidelines. While the original case may have been eligible for SWBPI reimbursements if it was federally initiated, a subsequent extradition charge is not allowable. Further, SWBPI cases are only allowable for "a potential violation of federal law." Violation of the California Penal Code is not a violation of federal law. The additional language in the second set of guidelines declaring extradition cases unallowable was merely to declare an already standing rule.

*Los Angeles County's response, on page 39 of this report, states, "A number of questioned costs regarding concurrent prosecution were made in error as they were based on name alone. A subsequent examination reveals that they were different people based upon various identifying information."*

Based on the subsequent information provided by Los Angeles County, we find that the questioned costs totaling \$18,134 for three cases has been resolved; as a result, the questioned costs have been removed from this report. However, the questioned costs associated with the post-trial detention finding have increased by \$2,863 because case BA260796 also had post-trial detention that was not questioned in the draft report since the entire case was questioned under concurrent prosecution. It should also be noted that we provided Los Angeles County a list of the case numbers, names, and dates of the cases questioned for concurrent prosecution on June 21, 2010, to allow Los Angeles County time to identify any such cases, and provide the auditors with supporting documentation verifying the defendants were different individuals. Los Angeles County did not provided any additional information related to these cases by the time the draft report

was issued on July 26, 2010, over 1 month after our original information request.

*Los Angeles County's response, on page 39 of this report, states, "In addition, a number of cases were incorrectly identified as concurrent prosecutions based upon the use of the release date instead of the disposition date."*

The four disposition dates Los Angeles County listed in their response on page 39 match the disposition dates the auditors used in their analysis for those four cases.

*Los Angeles County's response, on page 39 of this report, states, "Pursuant to an email from [OJP employee], Policy Advisor for the BJA [Bureau of Justice Assistance], cases are concurrent if their dispositions are on the same day..." They go on to state the cases had either "different charges" or "a different DDA and Judge..."*

The guidelines clearly state, "...one defendant charged in multiple cases should be claimed as only one case to the extent that defendant's cases are being investigated and/or prosecuted during concurrent periods of time." The guidelines are explicitly clear that SWBPI recipients cannot submit multiple claims for the same defendant, if the time periods are concurrent. Additionally, the BJA e-mail cited does not fully address the issue. The e-mail only asked about concurrent prosecutions, and mentions nothing about the ineligibility resulting from concurrent investigations. Furthermore, the example given to OJP by Los Angeles County does not reflect the Los Angeles County cases we found to be unallowable. The hypothetical situation in the e-mail asked about two cases with disposition dates of June 30 and September 2, 2009, indicating the cases were unrelated. The first case mentioned in the Los Angeles County response, BA317744, had an identical arrest date, jail booking date, and jail release date, as the case being questioned. The second case mentioned, KA074743, also had an identical arrest date, jail booking date, and jail release date as the case being questioned. The disposition dates on these two cases were within a week of the concurrent case claimed for SWBPI reimbursement. Finally, the last two cases mentioned in the response, LA044918 and 6WA13624, had identical jail booking and release dates as the cases questioned. All information related to these cases supports that the cases were investigated during concurrent periods of time and are unallowable under SWBPI guidelines.

*Los Angeles County's response, on page 40 of this report, states, "Ten cases are listed in error as questioned costs under this finding [receiving*

*excess reimbursement for cases submitted under both the prosecution and pre-trial detention category that did not meet the requirements for pre-trial detention reimbursement] as we did not claim nor receive reimbursement for detention. Neither arrest nor release dates were provided to SWBPI when the claims for these cases were submitted."*

SWBPI recipients were not required to provide arrest or release dates to OJP until FY 2008. Prior to this, SWBPI recipients simply reported the number of cases to be reimbursed, without providing any information about the cases. Therefore, Los Angeles County is correct in that, "Neither arrest nor release dates were provided..." However, these cases were claimed as both prosecution and pre-trial detention cases based on case reconciliation shown on page 7. If they cases had not been claimed as both cases as Los Angeles County asserts, the reconciliation on page 7 would have shown that the both cases claimed by Los Angeles County were understated and the prosecution only cases were overstated.

*Los Angeles County's response, on page 40 of this report, states, "A number of reimbursements [were] identified as unallowable on the basis they were for post-disposition detention . . . Case number VA087073 had a disposition date of 02/01/2005. . . Case number YA060744 had a disposition date of 03/14/2005. . . Case number BA261484 had a disposition date of 03/16/2005."*

Based on the subsequent information provided by Los Angeles County, we found that the questioned costs totaling \$4,408 for three cases has been resolved; as a result, the questioned costs have been removed from this report. However, it should be noted that we provided Los Angeles County a list of the case numbers, names, disposition date, and jail dates related to the cases questioned for post-disposition detention on June 28, 2010, so that they could identify any cases that might have multiple booking and release dates. Los Angeles County did not provided any additional information related to these cases by the time the draft report was issued on July 26, 2010, almost 1 month after our original information request.

*Los Angeles County's response, on page 41 of this report, states, "Of the five cases that could not be found, one case, BA245096, was resolved in FY 2005. Pursuant to the Guidelines, this puts the case beyond the three years that LADA is required to retain documentation for SWBPI funds."*

We agree with Los Angeles County's response; as a result, the questioned costs totaling \$2,508 for one case has been removed from this report.

*Los Angeles County's response, on page 41 of this report, states, "When LADA first began claiming reimbursements under SWBPI, the window under which claims could be submitted came quickly after the close of each quarter of the FFY. As a result, LADA missed deadlines for several quarters and received no reimbursements. In response, LADA collected and analyzed all data for the quarter approximately two weeks before the end of the quarter in order to make a timely claim. This left a few cases that would resolve between that time and the end of the FFY quarter. (An examination of the data shows that all of the cases claimed occurred within the last two weeks of the previous quarter). These cases were included in the next quarter's claiming."*

SWBPI claimants are responsible for submitting cases in the correct quarter. If a claimant misses a claiming window, they are unable to claim those cases in subsequent quarters.

*Los Angeles County's response, on page 41 of this report, states, "All seven of these cases [that were submitted in the wrong quarter] were claimed under the first set of Guidelines. . . The first Guidelines provided no guidance as to when cases had to be claimed. It was not until October 1, 2006 that the Guidelines specifically provided that cases are '...eligible for SWBPI submission only during the reporting period in which the case was resolved.'"*

Although, the subsequent guidelines provided clarification on this issue, the SWBPI website has always stated the applicable reporting period for case submissions when a submission window was open. Adding the rule to the guidelines simply re-iterated information already presented on the SWBPI homepage, and cannot be interpreted to mean that the rule did not exist prior to the second set of guidelines being issued.

*Los Angeles County's response, on page 42 of this report, states, "Case number LA043736 was correctly claimed under the category of 31-90 days. . . the disposition date was 10/09/2003..."*

The master case list provided by Los Angeles County to the auditors does list the disposition date as October 10, 2003. However, based on our review of the case file, the case was disposed on September 5, 2003. Using the correct disposition date, the length from arrest to disposition was only 12 days; as a result, the case was claimed in the incorrect reimbursement category.

*Los Angeles County's response, on page 42 of this report, states, "Case number BA233447 [sic] was correctly claimed under the category of*

*91+ days. . . The disposition date was incorrectly shown as 08/16/2002. The actual sentencing/disposition date was 10/17/2002 which would mean there was a difference of 106 days between arrest and sentence."*

The disposition date of August 16, 2002, was provided by Los Angeles County in its master case list, from the column titled "Dispo Date." The October 17, 2002, date is the sentencing date according to the master case list. SWBPI guidelines give the example of "dismissals, pleas, [and] convictions" as acceptable disposition dates. Using the correct disposition date, the length from arrest to disposition was only 45 days; as a result, the case was claimed in the incorrect reimbursement category.

*Los Angeles County's response, on page 42 of this report, states, "Case number NA054507 was correctly claimed under the category of 91+ days. . . The disposition date was incorrectly shown as 11/22/2002. The actual sentencing/disposition date was 02/26/2003 which would mean there was a difference of 118 days between arrest and sentence."*

Similar to our response above, the disposition date of November 22, 2002, was taken from Los Angeles County's master case file, from the column titled "Dispo Date." The February 26, 2003, date is the sentencing date according to the master case list. However, the sentencing date is not the disposition date. SWBPI guidelines gives the example of "dismissals, pleas, [and] convictions" as acceptable disposition dates. Using the correct disposition date of November 22, 2002, there were only 45 days from case arrest to disposition; as a result, the case was claimed in the incorrect reimbursement category.

*Los Angeles County's response, on page 42 of this report, states, "Case number BA221735 was correctly claimed under the category of 31-90 days. . . [Defendant was] arrested on 08/31/2001. The case file was opened on 09/04/2001. . . [Defendant] pled guilty on 10/02/2001. . . This would put the case length for. . . [defendant] at 32 days."*

The arrest date of September 4, 2001, was taken from Los Angeles County's master case file, from the column titled "Arst Date." According to the records provided by Los Angeles County to the auditors, the date of August 31, 2001, was the "File Date." SWBPI guidelines state, "For purposes of the SWBPI, case disposition refers to the time between a suspect's arrest and the resolution (e.g., dismissals, pleas, convictions, etc.)..." The guidelines further state that only "[i]n the unlikely event that a case defendant was not physically arrested, acceptable alternative start dates include the date of indictment, or the date of the initial criminal summons or summons to appear." The guidelines are clear that the arrest

date, if the defendant was arrested, should be used. Using the correct arrest date of September 4, 2001, there were only 29 days from case arrest to disposition; as a result, the case was claimed in the incorrect reimbursement category.



**U.S. Department of Justice**

*Office of Justice Programs*

*Office of Audit, Assessment, and Management*

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*Washington, D.C. 20531*

MEMORANDUM TO: David M. Sheeren  
Regional Audit Manager  
Office of the Inspector General  
Denver Regional Audit Office

FROM: Maureen A. Henneberg  
Director

SUBJECT: Response to the Draft Audit Report, *Office of Justice Programs, Southwest Border Prosecution Initiative Funding, Received by Los Angeles County, California*

This memorandum is in response to your correspondence, dated July 26, 2010, transmitting the above draft audit report for Los Angeles County (County). We consider the subject report resolved and request written acceptance of this action from your office.

The report contains **seven** recommendations and **\$4,572,227** in questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report. For ease of review, the draft audit report recommendations are restated in bold and are followed by OJP's response.

- 1. We recommend that OJP remedy the \$3,650,312 in questioned costs received by Los Angeles County for 663 cases that were not Federally initiated.**

We agree with the recommendation. We will coordinate with the County to remedy the \$3,650,312 in questioned costs related to the 663 cases that were not Federally initiated and submitted for reimbursement under the Southwest Border Prosecution Initiative program.

- 2. We recommend that OJP remedy the \$348,686 in questioned costs received by Los Angeles County for 44 cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.**

We agree with the recommendation. We will coordinate with the County to remedy the \$348,686 in questioned costs related to the 44 cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.

3. **We recommend that OJP remedy the \$288,371 in questioned costs received by Los Angeles County for 106 cases that were erroneously claimed as both prosecution and pre-trial detention that did not meet the requirements for pre-trial detention reimbursement.**

We agree with the recommendation. We will coordinate with the County to remedy the 288,371 in questioned costs received by the County for 106 cases that were erroneously claimed as both prosecution and pre-trial detention, that did not meet the requirements for pre-trial detention reimbursement.

4. **We recommend that OJP remedy the \$235,251 in questioned costs received by Los Angeles County for 100 cases that included incarceration costs after the case was disposed.**

We agree with the recommendation. We will coordinate with the County to remedy the \$235,251 in questioned costs related to the 100 cases that included incarceration costs after the case was disposed.

5. **We recommend that OJP remedy the \$23,848 in unsupported questioned costs received by Los Angeles County for five cases in which the supporting case file could not be located.**

We agree with the recommendation. We will coordinate with the County to remedy the \$23,848 in questioned costs received by the County for five cases in which the supporting case file could not be located.

6. **We recommend that OJP remedy the \$15,760 in questioned costs received by Los Angeles County for seven cases that were submitted in the wrong quarter.**

We agree with the recommendation. We will coordinate with the County to remedy the \$15,760 in questioned costs related to seven cases that were submitted in the wrong quarter.

7. **We recommend that OJP remedy the \$10,000 in questioned costs received by Los Angeles County for four cases that were erroneously submitted in the wrong reimbursement category.**

We agree with the recommendation. We will coordinate with the County to remedy the \$10,000 in questioned costs received by the County for four cases that were erroneously submitted in the wrong reimbursement category.

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.

cc: Jeffery A. Haley  
Deputy Director, Audit and Review Division  
Office of Audit, Assessment, and Management

Tracey Trautman  
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OJP Executive Secretariat  
Control Number 20101584

**ANALYSIS AND SUMMARY OF ACTIONS  
NECESSARY TO CLOSE REPORT**

1. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$1,256,523 in questioned costs received by Los Angeles County for 272 cases that were not federally initiated.
2. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$397,804 in questioned costs received by Los Angeles County for 42 cases that were investigated or prosecuted during concurrent periods of time with cases involving the same defendant that were also submitted for reimbursement.
3. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$303,280 in questioned costs received by Los Angeles County for 106 cases that were erroneously claimed as both prosecution and pre-trial detention that did not meet the requirements for pre-trial detention reimbursement.
4. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$256,963 in questioned costs received by Los Angeles County for 97 cases that included incarceration costs after the case was disposed.
5. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$21,340 in unsupported questioned costs received by Los Angeles County for four cases for which the supporting case file could not be located.
6. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$19,066 in questioned costs received by Los Angeles County for seven cases that were submitted in the wrong quarter.
7. **Resolved.** This recommendation can be closed when we receive documentation supporting that OJP has remedied the \$12,500 in questioned costs received by Los Angeles County for four cases that were erroneously submitted in the wrong reimbursement category.