



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

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



Audit of the Office of Community Oriented Policing Services, Office of Justice Programs, and Office on Violence Against Women Grants Awarded to the Blackfeet Tribe, Browning, Montana

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Redactions were made to the full version of this report for privacy reasons. The redactions are contained only in Appendix 4, the Office of Community Oriented Policing Services' response, and are of individuals' names.

Audit Division GR-60-18-008

September 2018



Executive Summary

Audit of the Office of Community Oriented Policing Services, Office of Justice Programs, and Office on Violence Against Women Grants Awarded to the Blackfoot Tribe, Browning, Montana

Objectives

The Department of Justice (DOJ) Office of Community Oriented Policing Services (COPS Office), Office of Justice Programs (OJP), and the Office on Violence Against Women (OVW) awarded the Blackfoot Tribe seven grants totaling \$4,364,219. The objectives of this audit were to: (1) evaluate the grantee's design and implementation of its crime victim assistance programs; (2) determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grants; and (3) to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives.

Results in Brief

We concluded that the Blackfoot Tribe did not adequately manage DOJ grant awards. We found significant non-compliance and deficiencies in most of the areas we reviewed, including the failure to demonstrate achieving the grants' stated goals and objectives for six of the seven awards. We also highlight potential areas of improvement for the Blackfoot Tribe's Domestic Violence (DV) Program's victim assistance program. Further, the Blackfoot Tribe: (1) did not document all performance measures; (2) did not comply with all special conditions; (3) charged unallowable personnel and overtime costs, travel, equipment, supplies, contract, and other direct costs; (4) did not adequately document personnel costs, travel, equipment, supply, contract, and other direct cost transactions; and (5) overdraw grant funds on one award. As a result of our review, we identified nearly \$1.9 million in dollar-related findings.

Recommendations

Our report contains 10 recommendations applicable to all 3 granting agencies, 12 specifically to the COPS Office, 20 to OJP, and 14 to OVW. We requested responses to our draft audit report from the Blackfoot Tribe, COPS Office, OJP, and OVW, which can be found in Appendices 3 through 6, respectively. Our analysis of those responses is included in Appendix 7.

Audit Results

The purposes of the seven COPS Office, OJP, and OVW grants we reviewed were to: hire police officers, provide equipment and training to police officers, create Adult and Juvenile Healing to Wellness Court (Court) Programs, plan and implement a Tribal Community Wellness Program, and support the Blackfoot DV Program. The project periods for the grants are from September 2012 through March 2019. As of June 2018, the Blackfoot Tribe drew down a cumulative amount of \$3,290,221 for all seven grants. Our review encompassed the Blackfoot Tribe's cumulative drawdowns as of August 2017, totaling \$3,054,041.

Program Goals and Accomplishments - For the COPS Office Hiring Grants, we found that the Blackfoot Tribe successfully hired five officers. However, we found several risks to the Blackfoot Tribe's accomplishments of its grant program goals. Specifically, we identified indications of supplanting, resulting in \$951,735 in unallowable questioned costs. We also found that the Blackfoot Tribe: did not complete program evaluations, reported inaccurate information in the application, did not timely fill vacancies or complete background checks, and will not meet retention requirements for one officer position related to the 2014 COPS Office Hiring Grant.

For the OJP Bureau of Justice Assistance (BJA) Adult Court Program and the OJP Office of Juvenile Justice and Delinquency Prevention (OJJDP) Juvenile Court Program Grants, the Blackfoot Tribe did not demonstrate that timeline activities and objectives had been achieved while also suffering excessive delays. Additionally, the Juvenile Court Program shifted its focus from offender relapse prevention to other prevention activities, which we found included primarily social events for all Blackfoot Tribal members that did not align with grant goals and objectives. For both programs, activities were not focused on substance abuse offenders or treatment services. Finally, the current Project Coordinator does not have the qualifications as stated in the program narratives. As a result, we identified \$192,349 in unsupported questioned costs.



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For the OJP Office for Victims of Crime (OVC) Vision 21 Program Grant, the Blackfeet Tribe did not retain documentation to support grant accomplishments prior to August 2016. Additionally, the project has been delayed and none of the five strategic planning framework steps have been completed as of September 2017. As a result, we identified \$180,348 in unsupported questioned costs.

Regarding the OVW Blackfeet DV Program Grant, the Blackfeet Tribe did not accomplish one program goal as it did not establish transitional housing. Additionally, victim services were not adequately documented, and we found instances where pre-paid fuel cards, intended to support emergency services for victims, were instead used for employees. Finally, we found the Blackfeet DV Program could improve its coordination with stakeholders, such as the Blackfeet Law Enforcement Services, to ensure cohesive and consistent services to victims of crime.

Compliance with Special Conditions – Special conditions are terms and conditions that are included in the grant award documentation. We found that the Blackfeet Tribe did not comply with all special conditions we tested. This included the Blackfeet Tribe expending grants funds although it was prohibited until it satisfied certain special conditions. For instance, the Blackfeet Tribe was required to respond to requests for information and to submit its single audit reports to the Federal Audit Clearinghouse (FAC) before expending funds for particular fiscal years (FY). However, for the three COPS Office Grants, we determined that the Blackfeet Tribe failed to respond to requests for information from the COPS Office from October 26, 2016, through June 12, 2017, and expended \$190,822 during this time. For the OJP OJJDP Grant, we found \$148,787 in unallowable grant expenditures that occurred before the Blackfeet Tribe submitted its FY 2012 and FY 2013 single audit reports. For the OJP OVC grant, we found \$26,057 in unallowable grant expenditures that occurred before the Blackfeet Tribe submitted its FY 2013 single audit report and obtained Tribal Resolution support for the grant application. For the OVW Grant, we found \$268,283 in unallowable grant expenditures that occurred before OVW approved the grant budget.

Grant Financial Management - We identified deficiencies with the Blackfeet Tribe's financial policies in the following areas: procedures to ensure the Blackfeet Tribe's Compliance Monitor reviews expenses for compliance with grant terms and conditions; policy or procedure regarding the retention of documentation for a minimum of 3 years after the grant is closed; and a process to tag accountable property with an inventory tag number and to record this information in their inventory management system.

Grant Expenditures – We found that the Blackfeet Tribe charged \$215,013 in unallowable personnel and overtime costs, travel, equipment, supplies, contract, and other direct costs to the awards; and did not adequately document \$215,792 in personnel costs, travel, equipment, supply, contract, and other direct cost transactions.

Budget Management and Control - We found that for the OVW Grant, the Blackfeet Tribe transferred \$9,163 in cumulative excess expenditures over the allowable 10 percent in the personnel, equipment, and other direct costs categories. Additionally, we identified \$30,541 in unallowable grant expenditures under the OJP OJJDP Grant in cost categories that were not included in the approved budget; specifically, \$3,995 in equipment and \$26,546 in supplies expenditures.

Drawdowns - We determined that the Blackfeet Tribe does not have adequate policies and procedures to prevent drawing down excess cash. For the OJP OVC Grant, drawdowns exceeded expenditures by \$2,648 as of August 2017.

Federal Financial Reports - We determined that quarterly and cumulative expenditures for the Federal Financial Reports (FFR) reviewed generally matched the accounting records. However, for the OVW Grant, the cumulative expenditures in the FFRs were about \$9,000 less than the accounting records for all 4 FFRs in our judgmental sample. Additionally, for the COPS Office Hiring Grants, OJP's OJJDP Grant, OJP's OVC Grant, and the OVW Grant, we found that the Blackfeet Tribe did not report indirect cost expenses in 16 of these 20 FFRs.

**AUDIT OF THE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES,
OFFICE OF JUSTICE PROGRAMS, AND
OFFICE ON VIOLENCE AGAINST WOMEN GRANTS
AWARDED TO THE BLACKFEET TRIBE, BROWNING, MONTANA**

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**AUDIT OF THE
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AWARDED TO THE BLACKFEET TRIBE, BROWNING, MONTANA**

INTRODUCTION

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of grants awarded by the Office of Community Oriented Policing Services (COPS Office), Office of Justice Programs (OJP), and the Office on Violence Against Women (OVW) to the Blackfeet Tribe in Browning, Montana.¹ This audit of the Blackfeet Tribe was completed as a coordinated effort with the Department of Interior (DOI) OIG that simultaneously audited Bureau of Interior (BIA) contracts with the Blackfeet Tribe awarded under Public Law 93-638.² During our respective audits we coordinated fieldwork, interviews, and conferences; obtained relevant audit documentation; and communicated periodically. The resulting work of this collaborative effort culminated in the production of two separate audit reports.³ This audit report represents the DOJ OIG audit of the Blackfeet Tribe that covered seven grants totaling \$4,364,219, as shown in Table 1.

**Table 1
Grants Awarded to Blackfeet Tribe**

Award Number	Program Office	Award Date	Project Period Start Date	Project Period End Date	Award Amount
2012-HH-WX-0012	COPS	10/1/2012	9/1/2012	3/31/2019	\$ 635,867
2014-HH-WX-0014	COPS	10/1/2014	9/1/2014	4/30/2018	\$ 346,359
2014-HE-WX-0015	COPS	10/1/2014	9/1/2014	8/31/2017	\$ 634,603
2014-AC-BX-0022	OJP	9/22/2014	10/1/2014	3/31/2019	\$ 688,402
2014-TY-FX-0008	OJP	9/22/2014	10/1/2014	9/30/2018	\$ 498,988
2014-XV-BX-K031	OJP	9/18/2014	10/1/2014	9/30/2018	\$ 660,000
2012-TW-AX-0025	OVW	9/19/2012	10/1/2012	9/30/2017	\$ 900,000
Total:					\$4,364,219

Source: The COPS Office and the OJP Grants Management System (GMS)

¹ Throughout the report we refer to these awards as grants. However, one award was a cooperative agreement, Cooperative Agreement Number 2014-XV-BX-K031, which is a type of grant award used when substantial involvement is anticipated between the awarding agency and the recipient during the performance period.

² Tribes and tribal organizations may enter into agreements with the federal government to manage DOI and/or Indian Health Services programs that impact their members, resources, and governments pursuant to agreements with the federal government, in accordance with the *Indian Self-Determination and Education Assistance Act of 1975* (Pub. L. No. 93-638) and the 1994 amendments to that law. These agreements are commonly referred to as either “638 contracts” or “self-governance compacts” and have very similar goals and objectives.

³ The U.S. Department of the Interior Office of Inspector General, *The Blackfeet Tribe Generally Complied with Bureau of Indian Affairs Agreements*, Report No.: 2017-FIN-065 (July 2018).

The DOJ grants awarded to the Blackfeet Tribe were generally awarded through the DOJ's Coordinated Tribal Assistance Solicitation (CTAS) that allows federally-recognized tribes and tribal consortia to submit a single application for most DOJ's tribal grant programs.

Grant Numbers 2012-HH-WX-0012, 2014-HH-WX-0014, and 2014-HE-WX-0015 were funded through CTAS Purpose Area 1, the COPS Office Tribal Resources Grant Program (TRGP) that supported the Blackfeet Tribe Public Safety and Community Program. Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014 supported the hiring of four entry-level law enforcement officers beginning September 2012 and the hiring of two entry-level law enforcement officers beginning September 2014, respectively. Grant Number 2014-HE-WX-0015 was specifically an equipment and training grant that supported the purchase of six new vehicles, equipment, supplies, and travel and training costs.

OJP awarded the Blackfeet Tribe three grants in fiscal year (FY) 2014, under three different programs. Grant Number 2014-AC-BX-0022 was funded through CTAS Purpose Area 3, the Bureau of Justice Assistance (BJA) Indian Alcohol and Substance Abuse Program that supported the Blackfeet Tribe's Adult Healing to Wellness Court (Court) Program with the purpose to develop and implement an Adult Court. Similarly, Grant Number 2014-TY-FX-0008 was funded through CTAS Purpose Area 9, the Office of Juvenile Justice and Delinquency Prevention (OJJDP) Tribal Youth Program that supported the Blackfeet Tribe's Juvenile Court Program with the purpose to develop and implement a Juvenile Court. Finally, Cooperative Agreement Number 2014-XV-BX-K031 was funded through the Office for Victims of Crime (OVC) Vision 21 Tribal Community Wellness Centers Program, which was a discretionary grant separate from the CTAS grant program. These program funds supported the Vision Tribal Community Wellness Centers: Serving Crime Victims' Needs Project.

Grant Number 2012-TW-AX-0025 was funded through CTAS Purpose Area 6, the OVW Tribal Governments Program in FY 2012.⁴ Program funds supported the Blackfeet Domestic Violence (DV) Program, with the purpose to provide services to victims of domestic violence on the Blackfeet Reservation.

The Grantee

The Blackfeet Reservation is located in northwest Montana and is home to the Blackfeet Tribe with 17,300 enrolled members, one of the 10 largest tribes in the United States. About half of the enrolled members reside on the reservation, which has a population of about 10,900. The governing body of the Blackfeet Tribe is the Blackfeet Tribal Business Council (Council), headquartered in Browning, Montana. This Council manages tribal lands and resources, business enterprises, and its programs and services. Tribal businesses include manufacturing, construction, and a development corporation that operates the local casino, grocery

⁴ In the 2012 CTAS announcement, the OVW Tribal Governments Program was under Purpose Area 6. However, the program was categorized to Purpose Area 5 in the 2013 CTAS announcement and has remained in this category through to the 2018 CTAS announcement.

store, and a cable company. Additionally, the Blackfeet Reservation's natural resources include forest lands and oil and gas reserves. The land also supports ranching and farming, of which the principle crops are wheat, barley and hay.

Based on a Montana State University study, the Blackfeet Tribe's economic status lags behind the collective status of all reservations in Montana. Unemployment on the Blackfeet Reservation was estimated at 19 percent and the poverty rate was estimated at 39 percent in 2015. Additionally, Blackfeet Tribe officials stated in a progress report to the COPS Office that Blackfeet Law Enforcement Services continued to fight drugs and drug related crimes on the Blackfeet Reservation, as it continues to be a major problem. Based on our review of offense information from the Federal Bureau of Investigation's (FBI) Uniform Crime Reporting (UCR) Program between 2012 and 2016, the occurrence of violent and property crimes on the Blackfeet Reservation continue to be a problem.

Blackfeet Governance

After the 2012 Council election, the Council became divided, and the Chairman at the time began to suspend and appoint council members. In October 2013, after months of disagreement, the Council split into two factions with both claiming control of the government. The Treasurer was terminated soon thereafter when she did not comply with the Chairman's unreasonable requests, and many federal programs were put on hold. However, this situation was resolved in July 2014, when new council members and a chairman were elected.

Since, the Council has made improvements to its governance. For instance, in July 2014, the Council rehired the Treasurer and contracted with an accounting service provider to obtain a controller for the Blackfeet Tribe. This contracted controller has worked with the Blackfeet Tribe to restructure internal controls to prevent fraud, regularly provides opinions on accounting transactions according to U.S. Generally Accepted Accounting Principles, prepares reports, and reviews journal vouchers.⁵ The Council also began to consolidate debt and institute budget cuts to reprioritize the Blackfeet Tribe's finances, which allows the Council and other leaders on the Blackfeet Reservation to address a variety of issues, such as economic development and cultural preservation.

OIG Audit Approach

The objectives of this audit were to: (1) evaluate the grantee's design and implementation of its crime victim assistance programs; (2) determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grants; and (3) to determine whether the grantee demonstrated adequate progress

⁵ The contracted controller does not have any supervisory duties.

towards achieving the program goals and objectives.⁶ To accomplish these objectives, we assessed performance in the following areas of grant management: grant program planning and execution, program requirements and performance reporting, grant financial management, expenditures, budget management and control, drawdowns, federal financial reports, and retention plan.⁷

We tested compliance with what we consider to be the most important conditions of the grants. The COPS Office TRGP Grant Owner's Manual, the OJP Financial Guide, the OVW Financial Grants Management Guide, and the award documents contain the primary criteria we applied during the audit.⁸

The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology. The Schedule of Dollar-Related Findings appears in Appendix 2.

⁶ In conjunction with the DOI OIG, but as a separate engagement, we assessed law enforcement activities overall for the Blackfeet Tribe across multiple programs and components. Our report additionally addresses overall victim assistance across multiple programs and components at the Blackfeet Tribe. According to the BIA, victim assistance is critical to law enforcement's response to crime as the efficiency and effectiveness of law enforcement agencies is increased through positive interactions with victims of crime.

⁷ The assessment of the retention plan only applied to the two COPS Office TRGP Hiring Grants.

⁸ In 2015, the COPS Office, OVW, and OJP created a consolidated financial guide, referred to as the DOJ Grants Financial Guide. However, the grants we reviewed were awarded to the Blackfeet Tribe prior to this updated guidance.

AUDIT RESULTS

Program Performance and Accomplishments

We reviewed required performance reports, grant solicitations, and grant documentation; interviewed Blackfeet officials; and collaborated with the DOI OIG to determine whether the Blackfeet Tribe demonstrated adequate progress towards achieving program goals and objectives or, for ended grants, demonstrated adequate achievement of the program goals and objectives. We also reviewed the Progress Reports (progress reports) to determine if the required reports were accurate. Finally, we reviewed the Blackfeet Tribe's compliance with the special conditions identified in the award documentation.

Program Goals and Objectives

As previously explained, we reviewed seven grants awarded to the Blackfeet Tribe: three COPS Office grants, three OJP grants, and one OVW grant. We identified significant concerns with the Blackfeet Tribe's progress towards achievement of grant goals and objectives under six of the seven awards. For the seventh award, the COPS Office TRGP Equipment and Training grant, funding was provided to purchase equipment, technology, training, or vehicles that exclusively benefited the Blackfeet Law Enforcement Services (BLES) and the population that it serves. Findings related to this grant are covered under *Grant Expenditures*.

Hiring Awards under the Office of Community Oriented Policing Services Grants

Generally, the goals and objectives of the COPS Office TRGP Hiring Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014 were to: enhance the capacity of BLES to prevent, solve, and control crime on the Blackfeet Reservation; implement and enhance community oriented policing strategies; and develop and implement a strategic plan for law enforcement. Specifically for Grant Number 2012-HH-WX-0012, the focus was to hire two specialized investigators for domestic violence, elder and child abuse as well as two juvenile officers and, for Grant Number 2014-HH-WX-0014, the focus was to hire two officers to proactively address substance abuse crimes and coordinate with Tribal Courts. The BLES Project Manager for the COPS Office TRGP Grants stated that all program goals and objectives had been implemented as of September 2017. However, as discussed below, our review found problems with performance evaluation, supplanting, officer hiring and retention, and background checks.

First, we reviewed the community policing plans under the COPS Office TRGP Hiring Grants. Community policing plans are required as part of the program application narrative that are supplementary to grant goals and objectives. The community policing plan under Grant Number 2012-HH-WX-0012 was to improve the BLES' ability to complete investigations and assist in all crimes without relying fully on the FBI, educate the community on crime and safety, attend all local cultural and youth events, and improve police response. In order to measure the performance of this program, Blackfeet Tribe officials indicated that they would

manually collect data from Child Protection, Juvenile Officers, Domestic Abuse Investigative Office, and the Sexual Crimes Department regarding number of crimes reported, investigated, and substantiated; the number prosecuted in Tribal Court; number of victim services delivered; and that they would compare crime rates on an annual basis. For offending juveniles, they also stated they would track education, independent living capacity, employment status, and substance abuse treatments. We reviewed the corresponding monthly crime reports and did not identify concerns with the tracking of these metrics.

The community policing plan under Grant Number 2014-HH-WX-0014 was to improve community policing through the use of partnerships and problem-solving techniques to proactively address crime, social disorder, and fear of crime. Generally, this strategy would employ a three component approach to: (1) build collaborative partnerships between the law enforcement agency and the individuals and organizations they serve; (2) realign organizational management, structure, personnel, and information systems; and (3) examine identified problems to develop and evaluate responses. In order to measure the performance of the program, Blackfeet Tribe officials indicated in the program narrative that they would document training records, certifications, project records, evaluation reports, and progress reports. Regarding evaluations, the program narrative also indicated that the program would undergo quarterly formative reviews by an external evaluator to measure the progress on project objectives. However, the Chief of Police stated that there was no formal evaluator, and the Project Manager indicated that they have not conducted any self-assessments related to program effectiveness or outcomes. As the Blackfeet Tribe is not completing formal evaluations, we concluded that the Blackfeet Tribe has not been evaluating program effectiveness. Therefore, we recommend that the COPS Office coordinate with the Blackfeet Tribe to ensure program effectiveness is evaluated which includes formal evaluations.

Next, the 2012 and 2014 CTAS announcements state that demographic information must be complete in the CTAS application. COPS Office officials stated that they rely on demographic data for scoring the applicants, including: population serviced, geographic size, sworn force strength, and crime rates. We tested 28 demographic assertions from the Blackfeet Tribe's 2012 and 2014 CTAS applications for completeness, and found that they were complete. However, from the 2012 CTAS application, we found two assertions that were inaccurate. First, the local population base was reported at 13,000, which overstated the actual local population by 2,595 or 25 percent. Also, the number of full-time sworn officers was reported at 48 officers, which overstated the actual sworn officers by 26 officers or 118 percent. According to the COPS Office, this specific demographic information is used for two ratios, worth 1 point each when scoring applications: (1) officers per 1,000 population, and (2) officer per square mile. Since the Blackfeet Tribe's overstatements were limited to officer and local population, we determined the misreporting of information did not have a material impact on scoring as both numbers were over-reported. Additionally, we found seven property and violent crime statistics that appeared to be inflated as they were more than quadruple the average crime rates for calendar years 2012, 2013, 2014 and 2016. While scoring would not have been affected with this misreported demographic information, the

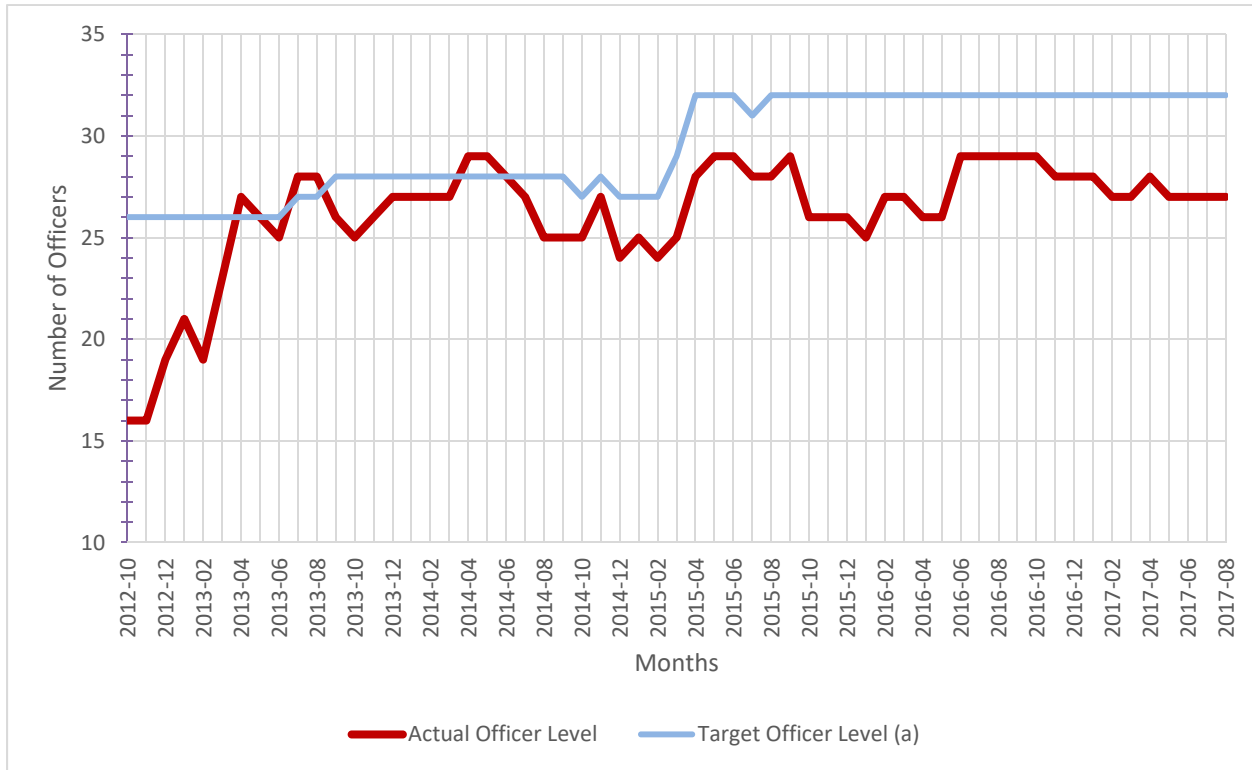
Blackfeet Tribe should ensure all data reporting is complete and accurate, as application scoring depends on the accuracy of the demographic data. Therefore, we recommend that the COPS Office coordinate with the Blackfeet Tribe to develop and implement procedures to report accurate demographic information in its CTAS applications.

- **Non-Supplanting Requirement**

Both COPS Office TRGP Hiring Grants had non-supplanting requirements. COPS Office guidelines require the grantee continue to hire as many new, locally-funded officers as they would have without grant funding, and that grantees take positive, timely steps to fill any vacancies created on or after the grant award. Specifically, the award's special conditions stated that grant recipients must use COPS Office TRGP Hiring Grant funds to supplement, and not supplant, state, local, or BIA funds that were already committed or otherwise would have been committed for grant purposes during the grant period. Additionally, the COPS Office TRGP Grant Owner's Manual stated that, in order to meet the non-supplanting grant condition, the grantee must ensure that: (1) each individual employed under the COPS Office TRGP Hiring Grant is newly hired on or after the grant award start date and, if not newly hired, that employee performing work duties of the COPS Office TRGP Hiring Grant position must be paid with local funds and the grantee must hire a new employee to backfill the vacancy under the award; (2) any officer hired must increase the total of funded officer positions during the grant award period; and (3) to maintain the total of funded officer positions, the grantee must continue to hire new locally-funded officers as if the grantee had not received the grant and must timely fill vacancies for locally-funded positions and COPS Office TRGP Hiring Grant-funded positions. Further, the COPS Office TRGP Grant Manual states that any officer hired not only brings the grantee's force to a number over and above the number of funded positions on the date of its CTAS application, including funded but vacant positions, but over and above the number of locally-funded officer positions during the grant award period. Failure to hire the required number of officers is a potential indicator of supplanting.

We assessed the Blackfeet Tribe's on-board officer strength to determine if it increased its sworn officer strength by the number of officers funded with the COPS Office grants. The Blackfeet Tribe reported 48 officers in its 2012 CTAS application. However, the Blackfeet Tribe stated in the application narrative that its BIA Public Law 93-638 contract funded 29 police officers, of which 22 were hired, 4 were awaiting background checks, and 3 positions were being advertised as of April 2012. Therefore, we determined that the total number of funded positions, as of the date of the CTAS application, was 29 sworn officers, which we used as the baseline figure to compute the target officer level. Additionally, the number of funded officers did not change under the BIA Public Law 93-638 contract for the life of the COPS Office awards. Chart 1 compares the target officer level to the actual officer level at the BLES from October 2012, the month that Grant Number 2012-HH-WX-0012 was awarded, through August 2017.

Chart 1
BLES Target Officer Level vs. Actual Officer Level
From October 2012 through August 2017



(a) The target officer level includes our baseline of 29 sworn officers plus any dedicated COPS Office funded officer positions in the period. This target officer level also accounts for the COPS Office retention requirement that ensures the increased officer staffing level continues with local funds for a minimum of 12 months after federal funding ends. Additionally, the target officer level has been reduced by 10 percent to account for vacancy rates.

Source: The Blackfeet Tribe.

Our analysis shows that the Blackfeet Tribe only met the target officer level for 7 of the 59 months that we reviewed. During the COPS Office TRGP Hiring Grant award periods, we found that the Blackfeet Tribe was, on average, three positions below its target level. According to Blackfeet Tribe officials, they did not have control over resignations. However, we determined that the Blackfeet Tribe did not maintain the number of locally-funded officer positions and did not timely fill vacancies for both locally-funded and COPS Office TRGP Hiring Grant-funded positions.

Additionally, through our collaborative effort with the DOI OIG, we identified one officer on each of the 2012 and 2014 COPS Office TRGP Hiring Grants who was not newly hired or rehired as required, which further indicates supplanting. Both officers were hired 648 days before they were officially transferred to the grants, and their personnel and fringe were charged to the grants about 250 days before they were officially transferred.

In our judgment, the Blackfeet Tribe did not adhere to the non-supplanting requirements as the Blackfeet Tribe: (1) did not hire and maintain officer positions at the target level for the grant periods; (2) did not timely fill vacant officer positions; and (3) paid two positions with COPS Office funds that were not newly hired or rehired as required. Therefore, we question as unallowable a total of \$951,735, which represents the reimbursement received by the Blackfeet Tribe in months that the grantee was not within the target level. We recommend that the COPS Office remedy the \$633,667 under Grant Number 2012-HH-WX-0012 and \$318,068 under Grant Number 2014-HH-WX-0014 in unallowable personnel and associated fringe related to supplanting. We also recommend that the COPS Office ensure that the Blackfeet Tribe develops and implements policies and procedures to meet the non-supplanting grant condition.

- **Retention Requirement**

Additionally, both the 2012 and 2014 COPS Office TRGP Hiring Grants had retention requirements to ensure that the increased officer staffing level would continue with local funds for a minimum of 12 months after federal funding ended. Grant Number 2012-HH-WX-0012 funded four officer positions. However, five officer positions were charged to the award. As previously identified, one of the five positions indicated supplanting and retention for this position was not considered for Grant Number 2012-HH-WX-0012. For the four other positions on the award, we determined that the Child Protection/Sexual Abuse Investigator met the retention requirement, and that the Domestic Abuse Investigator and two Juvenile Officers were on track to meet retention requirements. Additionally, Grant Number 2014-HH-WX-0014 funded two officer positions. As previously identified, one of the two positions indicated supplanting and retention for this position was not considered. We determined that only one of the two Juvenile Officer positions was on track to meet retention requirements. According to the COPS Office TRGP Grant Owner's Manual, grantees that do not retain sworn officer positions for 12 months after federal funding ends may not be eligible to receive COPS Office grants for a period of 3 years. Therefore, not meeting retention requirements, may affect the Blackfeet Tribe's ability to obtain future COPS Office grants.

- **Required Background Checks**

Finally, we selected a sample of background checks on four officers under the 2012 and 2014 COPS Office TRGP Hiring Grants. A BLES official stated that no background checks were completed in 2014, 2015, and 2016. However, as of September 2017, this official stated that the background checks were completed and adjudicated for the officers hired under the 2012 and 2014 COPS Office TRGP Hiring Grants. For the four officers we sampled, the background checks for three officers were completed about 2 years after they began work on the grant, and one officer's background check was completed 4 years after the officer began work on the grant. Although these background checks were completed, we find it unreasonable that the checks were completed about 2 to 4 years after the officers began work on the grants. Additionally, we believe that the delay in completing background checks posed unnecessary risk to the BLES and the community it serves. Therefore, we recommend that the COPS Office coordinate with the

Blackfeet Tribe to develop and implement policy to timely complete background checks.

Healing to Wellness Court Programs under the Office of Justice Programs Grants

The main goal of Grant Number 2014-AC-BX-0022, awarded under OJP's BJA, was to establish an Adult Court based upon a collaboratively developed strategic plan to improve Tribal justice and community safety as it related to Tribal courts and alcohol and substance abuse among adults. Similarly, the main goal of Grant Number 2014-TY-FX-0008, awarded under OJP's OJJDP, was to establish a Juvenile Court in the same manner. The associated objectives of both grants were to: (1) hire a data collection specialist to enter data into a local database; (2) develop and implement a strategic plan regarding alcohol and substance abuse; (3) train the Healing to Wellness Team to provide sustainable culturally appropriate services to adult and juvenile offenders; and (4) formally implement the Adult and Juvenile Courts. According to both program narratives, Blackfeet Tribe officials planned to implement the formal Adult and Juvenile Courts and then provide substance abuse treatment services and relapse prevention services to offenders, with a focus to reduce substance abuse offenses and recidivism and to increase the number of offenders receiving treatment services.

Because of this similarity, the same Blackfeet Tribe Project Coordinator and Data Collection Specialist managed both Grant Numbers 2014-TY-FX-0008 and 2014-AC-BX-0022 as of January 2017. In fact, the Project Coordinator stated that the Adult and Juvenile Court Programs were essentially combined, but both had separate funds and accounts. The Project Coordinator also stated that both the Adult and Juvenile Court Programs have changed since they started. Specifically, she stated that the Juvenile Court Program had become a prevention program and that they planned to increase prevention activities, while the Adult Court Program was just getting started as the project suffered repeated delays. Additionally, from the progress reports, we identified grant activity under both the Adult and Juvenile Court Programs that related to hosting social events, such as street dances, that were not focused on substance abuse offenders or the treatment services and relapse prevention services provided to offenders. We address questioned costs associated with these activities under *Grant Financial Management*. Despite these changes, we found the Blackfeet Tribe had not submitted and OJP had not approved any program scope changes for either grant as of June 2018.

We also found significant problems with the Blackfeet Tribe's implementation of timeline activities from the program narratives under both awards. Of the ten timeline activities we judgmentally selected for Grant Numbers 2014-TY-FX-0008 and 2014-AC-BX-0022, we determined that five of the ten activities were not completed. Table 2 below shows the five incomplete timeline activities.

Table 2
Incomplete Timeline Activities for
Grant Numbers 2014-TY-FX-0008 and 2014-AC-BX-0022

Awarding Agency	Progress Report Measure	Timeline Date	Accomplishments Reported
BJA	Data Collection Specialist to attend training in Albuquerque, NM for the case management system software	Month 3	The Data Collection Specialist did not attend the training for the case management system.
BJA	Complete Strategic Plan	Month 12	As of May 2018, the strategic plan was not complete.
BJA, OJJDP	Hire Data Collection Specialist and Project Coordinator (will be a Licensed Addiction Counselor)	Month 2	Turnover in both positions. The current Project Coordinator does not have the qualifications described in the grant budgets and program narratives.
OJJDP	Data Collection specialist to enter all relevant data into the case management system	Month 36	The Blackfeet Tribe does not intend to acquire the case management system software, but they plan to pursue an alternative software.
OJJDP	Complete external evaluation processes in accordance with the evaluation plan. Includes five site visits over 3 years.	Month 36	Not started

Source: OJP GMS and the Blackfeet Tribe

Generally, the Adult and Juvenile Court Programs have experienced many delays. For example, the Adult Court Program was reported as non-operational from October 1, 2014 through June 30, 2016, or 21 months after the award period began. As it relates to turnover, the timelines for each program included hiring a half-time Data Collection Specialist by November 2014, the second month of each award. The Blackfeet Tribe hired a half-time Data Collection Specialist under both grants in July 2015. This Data Collection Specialist resigned from the programs in December 2017, and a new one was hired March 2018. Within the first 3 months of the program, the Data Collection Specialist was to have received case management software training and, throughout the program, she was to have entered relevant data into this case management system for the Tribal Court. The Blackfeet Tribe also included purchasing case management software for their Tribal Court in both budgets. As of May 17, 2018, or more than 3.5 years into the programs, the Blackfeet Tribe had not obtained this software or an equivalent in order for the Data Collection Specialist to complete required duties. Consequently, the Data Collection Specialist also did not attend software training.

The grant budgets and program narratives for each program included hiring a full-time Project Coordinator who would be a Licensed Addiction Counselor (LAC) by November 2014, the second month of each award as indicated in the program timelines. Originally, a Project Coordinator was hired under each award. The Project Coordinator under the Juvenile Court Program was hired in August 2015, and the Project Coordinator under the Adult Court Program was hired in November 2016. Subsequently, the Juvenile and Adult Court Program Project Coordinators resigned in February 2016 and January 2017, respectively. On October 3, 2016,

the Blackfeet Tribe hired a new Project Coordinator for the Juvenile Court Program and, in January 2017, she became the Project Coordinator of both the Adult and Juvenile Court Programs. However, we found that this new Project Coordinator did not have the LAC credential. The Project Coordinator stated that her Bachelors of Social Work was a higher level than an LAC and that the specialized courses for an LAC were not the emphasis of her degree. In the State of Montana, the LAC requires a candidate to complete: 270 hours of education in mandated content areas, which could include specialized coursework obtained in a Bachelors of Social Work; 1,000 hours of supervised practice; and a national certification examination. Therefore, we question the Project Coordinator's qualifications to manage the awards as described in the grant budgets and program narratives. In response, the Project Coordinator stated that the program has partnered with other local programs to provide counseling services to the Adult and Juvenile Court Program participants. Overall, we concluded that the Adult and Juvenile Court Programs are not adequately staffed.

In addition to staff turnover, we found other timeline activities that have not been completed or started. First, both grants planned to complete separate strategic plans in the first year of the Adult and Juvenile Court Programs that were to be adopted by the Council before program implementation. However, the strategic plan for the Adult Court Program was not complete as of May 2018, or over 2.5 years after required, and was less than 50 percent complete. Additionally, the strategic plan for the Juvenile Court Program was submitted to OJP in February 2018, but had not been adopted by the Council as of May 2018. Finally, the external program evaluations, which required one or two site visits every year, had not started.

Both programs were approved for 1-year, no-cost extensions with revised end dates of September 30, 2018. The Adult Court Program received an additional 6-month, no-cost extension with a revised end date of March 31, 2019. As of September 2017, the Project Coordinator stated that the programs were on track to complete all of the timeline activities before the project end dates. The Adult Court Program was implemented in May 2018, or 2.6 years behind schedule. Therefore, program officials had only 10.5 months to complete the 2-year implementation phase for the Adult Court Program. Additionally, the Juvenile Court Program was implemented in March 2018, or 2.4 years behind schedule. Therefore, program officials had only 6.5 months to complete the 2-year implementation phase for the Juvenile Court Program. In our judgment, both programs will likely require multiple, additional extensions.

In addition to program implementation issues, we also identified activities under the Adult and Juvenile Court Programs that did not relate to program goals and objectives. For the Juvenile Court Program, \$66,000 had been expended on non-personnel expenses as of October 2, 2016, and we questioned over 80 percent of transactions tested, of which about half related to hosting social events and street dances that did not support program goals and objectives. From the progress reports, we identified grant activity under both the Adult and Juvenile Court Programs that related to hosting such social events that again did not support program goals and objectives as there was no evidence of prevention or

educational sessions. As of December 2017, the Blackfeet Tribe did not provide any evidence that: (1) a formal Adult and Juvenile Court had been created; (2) substance abuse treatment services and relapse prevention services with a focus to reduce substance abuse offenses and recidivism were provided to offenders; or (3) that the number of offenders receiving treatment services increased. As the Project Coordinator indicated the scope of both programs has shifted, we believe this unapproved change in scope has resulted in expenses that did not support the overall purpose of the awards, which is to improve Tribal justice and community safety as it related to Tribal courts and alcohol and substance abuse among adult and juvenile offenders.

Based on the information described above, we determined that performance under the grants was excessively delayed and grant activity that substantially related to the award programs did not occur until the start dates of two Project Coordinators under the Adult and Juvenile Court Programs, starting November 14, 2016 and October 3, 2016, respectively.⁹ We determined that grant activity up to these points did not support the goals and objectives of the grant programs, and we question as unsupported \$192,349 in grant expenditures before the Project Coordinators started under the Adult and Juvenile Court Programs. Therefore, we recommend the OJP remedy \$192,349 in unsupported grant expenditures regarding the lack of support for program accomplishments and activities that did not support program goals and objectives that occurred before certain Project Coordinators started under the Adult and Juvenile Court Programs, specifically: \$23,934 under Grant Number 2014-AC-BX-0022 from February 2016, when unrelated grant activity began, through November 13, 2016; and \$168,415 under Grant Number 2014-TY-FX-0008 from February 2015, when unrelated grant activity began, through October 2, 2016. Also, based on our review, we have concerns that the grant goals and objectives will be achieved within the remaining timeframes. Therefore, for the Adult and Juvenile Court Programs, we recommend that the OJP provide additional oversight and monitoring of the Blackfeet Tribe to ensure that the awards' goals and objectives are adequately achieved prior to the end of the awards for Grant Numbers 2014-AC-BX-0022 and 2014-TY-FX-0008.

Vision 21 Tribal Community Wellness Program under the Office of Justice Programs

Generally, the OVC Vision 21 Tribal Community Wellness Program (Vision 21 Program) under Grant Number 2014-XV-BX-K031 used a five-step strategic planning framework to drive the comprehensive planning and implementation process of the grant program. Specifically, the steps were to: (1) assess victim and community needs; (2) determine community partners and volunteers that are needed to meet goals; (3) establish a strategic plan to develop policies and procedures for victim services; (4) implement the comprehensive strategic plan; and (5) evaluate the project in terms of process impact and outcomes. OJP Officials stated that this program does not have defined goals and objectives and

⁹ The Project Coordinator that the Blackfeet Tribe hired for the Juvenile Court Program on October 3, 2016 became the Project Coordinator of both the Adult and Juvenile Court Programs in January 2017.

stated that this is consistent with the overall intent of the program, which would give the Blackfeet Tribe autonomy to define the parameters of the grant-funded project. We found that the lack of defined goals and objectives contributed to unallowable questioned costs related to promotional items and entertainment costs, which we discuss in the *Grant Financial Management* section of this report.

This project has also suffered from staff turnover, resulting in significant project delays. The original Director of the Vision 21 Program was terminated in April 2016, 18 months after the project started. The Training Coordinator resigned the same month, and the Director of Blackfeet Tribal Health placed a temporary Training Coordinator in charge of the program in May 2016. This Training Coordinator was ultimately not selected for the position by the Council and Finance Department because the Director of Blackfeet Tribal Health did not follow Blackfeet Tribe hiring policies and procedures. Then, the Administrative Assistant became the acting Training Coordinator while the Director of Blackfeet Tribal Health re-solicited the Training Coordinator position. A new Training Coordinator was hired in August 2016. However, the new Training Coordinator stated that the prior Training Coordinators did not leave any evidence of work done on the grant prior to August 2016.

To support accomplishments during this period, OJP provided a technical assistance site visit report from July 2015, where the technical assistance providers discussed initial steps for the program. However, no other documentation was provided to support any accomplishments as a result of this site visit. OJP also provided correspondence between OJP and the previous Training Coordinator discussing plans to submit a GAN to adjust the budget of the award. We did not find any GANs in GMS related to this budget adjustment as of July 2018. OJP's grant manager also explained that in August 2015, during an onsite visit, the Blackfeet Tribe provided a tour of a proposed facility for a community wellness center. The Program Director at the time explained they were trying to find funds to rehabilitate the facility. Ultimately, funds were not obtained for facility renovations and the Blackfeet Tribe still lacks a single location for the community wellness programs.

We have no other documentation to support any program accomplishments from October 2014 through July 2016, before the new Training Coordinator was hired. Conducting one technical assistance site visit and discussing plans to complete GANs and renovate a facility are not sufficient to support grant accomplishments for nearly 2 years. Our transaction testing further supports a lack of grant accomplishments through July 2016 as we questioned \$16,657 or 41 percent of the \$40,558 non-personnel transactions during this period as unallowable because the expenditures were not within the scope of the award. Therefore, we recommend the OJP remedy \$180,348 in unsupported grant expenditures regarding the lack of support for program accomplishments from November 2014, when the grant program began, through July 2016.

We also identified delays in completing 4 of the 5 timeline activities we judgmentally selected from the program narrative that were to be completed in the first year of the program. First, the Training Coordinator position was to be hired at

the end of the first month of the project. As we described previously, staff turnover caused a 21 month delay in completing this timeline activity. Next, an external evaluator was to be hired at the end of the second month of the project. However, this OJP supplied external evaluator did not start until October 2016, 22 months after the original timeline goal. Finally, qualitative and quantitative data was to be gathered within the first year for the assessment phase of the project. We found that, as of June 2017, the Blackfeet Tribe had started gathering community surveys and summarizing the qualitative and quantitative data received. However, as of September 2017, they were still in process of collecting community surveys.

As of August 2017, the Training Coordinator stated that the project was on the second step in determining community partners and that they have created and distributed the community surveys to local entities involved with victim services. Although the grant was scheduled to end September 2017, the grantee was approved for an extension to September 2018. As of September 2017, the program had about 1 year to complete all five steps: (1) the assessment phase, by completing and summarizing of community surveys to determine victim and community needs; (2) the community partner determination phase; (3) the comprehensive strategic plan; and (4) the remaining two steps that had not been started.¹⁰ We found that the Blackfeet Tribe Training Coordinator regularly interacts with a Technical Advisor assigned by OJP, and the OJP grant manager stated that the grantee is generally responsive to requests. However, little has been accomplished under this award, raising the risk that the program will not be completed in the short timeframe remaining for this award. Therefore, we also recommend OJP coordinate with the Blackfeet Tribe to ensure grant activities for the Vision 21 Program, under Grant Number 2014-XV-BX-K031, are completed in a timely manner.

Blackfeet Domestic Violence Program under the Office on Violence Against Women Grant

The goals of the Blackfeet Domestic Violence (DV) Program under Grant Number 2012-TW-AX-0025 were to: (1) train local domestic violence program staff, police officers, Tribal Court officials, and other agencies; (2) implement and enhance the program's volunteer cultural department; (3) enhance the domestic violence awareness campaign; and (4) setup a transitional housing program. Although the program was scheduled to end on September 30, 2017, the Blackfeet DV Program Director stated that the program ran out of funding in April 2017. According to the Blackfeet DV Program Director, all goals and objectives were completed. Therefore, we treated the grant as ended for our analysis and verified that all goals were achieved.

We determined that the Blackfeet Tribe did not complete the fourth goal to setup transitional housing, specifically to secure a transitional apartment until a permanent house or apartment could be located. We identified a memorandum

¹⁰ The second step to determine community partners and volunteers that are needed to meet goals was completed in March 2018.

from the Blackfeet DV Program Director to the OVW Grant Manager dated December 30, 2015, where the Blackfeet DV Program Director stated that the Blackfeet DV Program would not offer transitional housing in order to remove a related special condition in a GAN.¹¹ With advance notice, we would have expected the OVW grant manager to have recommended a change of scope and a budget modification to remove transitional housing from the grant program. However, there was no scope or budget modification for the life of the award. Therefore, we recommend that the OVW coordinate with the Blackfeet Tribe to ensure all program goals are completed under Grant Number 2012-TW-AX-0025.

Additionally, we evaluated the Blackfeet DV Program's design and implementation of its victim assistance program through the anecdotal accounts from law enforcement officers, investigators, a FBI Victim Specialist, and a BIA Victim Advocate. Overall, the responses were not consistent, but the majority reflected positively on the program. One investigator knew of the Blackfeet DV Program and personally has helped to arrange transportation of victims between safe houses. However, this investigator also stated that the program is slow to respond and is still in development. In contrast, one officer stated that the BLES routinely refers victims to the Blackfeet DV Program. The BIA Victim Advocate stated that she works closely with the Blackfeet DV Program and regularly collaborates with it to ensure the victim receives the best safety plan and protection. However, another investigator only relies on the FBI Victim Specialist and BIA Victim Advocate for victim assistance and referrals, and one officer hired in March 2015 stated he has not interacted or had a training with the Blackfeet DV Program.

According to the Blackfeet DV Program Director, the sustainability of the program is dependent on funding, and the BIA Victim Advocate stated that consistent funding and leadership is necessary for the Blackfeet DV Program to meet victims' needs. Although we found that victim services are not tracked under the *Required Performance Report* section, the BIA Victim Advocate stated that the Blackfeet DV Program is meeting end user needs and is necessary for providing a safety net for victims ready to leave their abuser or searching for healing or educational resources.

The Blackfeet DV Program Director stated that the Montana Board of Crime Control awarded their program a grant for FY 2018 to provide victim services, and that they were looking into other funding sources.¹² However, as of November 2017 the Program Director resigned and a Blackfeet DV Program Victim Advocate is now acting Director. Since the OVW grant awarded to the Blackfeet DV Program

¹¹ The special condition stated that the grantee agrees to submit the final policies, procedures, and rules governing the provision of the transitional housing and related supportive services to OVW for review and approval. In a GAN, this special condition was removed with the justification that it did not apply as the grantee would not provide transitional housing services. However, transitional housing remained a goal of the grant program.

¹² In addition to the grant mentioned above to support the Blackfeet DV Program, the DOJ awarded the Blackfeet Tribe a grant in September 2017 to provide legal assistance to victims of domestic violence, sexual assault, stalking, and dating violence.

has ended, we do not offer a recommendation. However, we believe the Blackfeet DV Program could benefit from increased coordination with the BLES, FBI Victim Specialist, and the BIA Victim Advocate to ensure consistent and comprehensive services are provided to victims of crime.

Required Performance Reports

According to the COPS Office TRGP Grant Owner's Manual, the OJP Financial Guide, and the OVW Financial Grants Management Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in the program solicitation. In order to verify the information in the progress reports, we selected a judgmental sample of performance measures for the seven awards for the reporting periods between July 2016 and June 2017 for a total sample size of 63. We then traced the items to supporting documentation maintained by the Blackfeet Tribe.

Office of Community Oriented Policing Services Grants

For the COPS Office TRGP Grant Numbers 2012-HH-WX-0012, 2014-HE-WX-0015, and 2014-HH-WX-0014; we selected a sample of eight community policing initiatives from the progress reports and found that they generally matched the program narratives and were supported. Additionally, we judgmentally selected 16 quantifiable performance measures from the 4 most recent quarterly reports submitted. We found that 10 of the 16 performance measures we selected did not match supporting documentation. Four of these performance measures related to the reporting of two filled officer positions under the COPS Office TRGP Hiring Grant 2014-HH-WX-0014. Although two officers were listed as employees under the program, one officer did not qualify due to supplanting. Another six performance measures did not match the supporting documentation in that the Blackfeet Tribe did not report any crime data for the calendar year ending December 31, 2016, in the progress report. Therefore, we determined that these 10 performance measures were inaccurate.

Office of Justice Program Grants

As shown in Table 3, for the three OJP grants, we reviewed a judgmental sample of quantifiable performance measures and identified issues with the documentation provided to support the measures.

Table 3

**Unsupported Performance Measures for OJP's Grant Numbers
2014-AC-BX-0022, 2014-TY-FX-0008, and 2014-XV-BX-K031**

Awarding Agency	Sample	Inadequately Supported	Unsupported Performance Measures
OJP, BJA	10	6	<ul style="list-style-type: none">• 3 tribal elected officials were included as part of the planning process;• 4 signed Memorandum of Understanding agreements;• 18 community-based alcohol and substance abuse prevention activities;• 1 curriculum for a prevention or education program;• 1 training related to the Tribal Court or justice system;• 182 participants in training opportunities or meetings.
OJP, OJJDP	7	6	<ul style="list-style-type: none">• number of youth and/or families that were served through the program;• 7.5 service hours that program youth and/or families completed during the reporting period.
OJP, OVC	20	9	<ul style="list-style-type: none">• 4 erroneously marked documents as complete when they did not relate to the grant program;• 3 erroneously marked documents as completed for the life of the program rather than during the reporting period;• 1 planning activity that was not supported;• 1 planning activity occurred outside the reporting period.

Source: OJP GMS and the Blackfeet Tribe

As shown in Table 3, for OJP BJA Grant Number 2014-AC-BX-0022, the Adult Court Program, we selected a judgmental sample of 10 quantifiable performance measures from the 2 most recent progress reports submitted. We found that 6 of the 10 performance measures did not match supporting documentation and could not be verified with the documentation provided. Therefore, we determined the six performance measures were inadequately supported.

For OJP OJJDP Grant Number 2014-TY-FX-0008, the Juvenile Court Program, we selected a judgmental sample of seven quantifiable performance measures from the two most recent semi-annual reports submitted. We found that six of the seven performance measures did not match supporting documentation. For five of these performance measures, the Blackfeet Tribe was required to report the number of youth and/or families that were served through the program, which would have been based on law enforcement and tribal court data. However, program officials reported the number of attendees to street dances and other social events that did not relate to the Juvenile Court program. Therefore, we determined that these performance measures were out of scope of the grant. For the sixth performance measure, the Blackfeet Tribe was to report the number of service hours that program youth and/or families completed during the reporting period. However, only 7.5 of the 15 hours were supported. Therefore, we determined that this performance measure was inadequately supported.

For OJP OVC Grant Number 2014-XV-BX-K031, the Vision 21 Program, we selected a judgmental sample of 20 quantifiable performance measures from the 3 most recent reports submitted, covering the reporting periods between July 2016 and June 2017. The Training Coordinator inadvertently submitted only January through March 2017 data in the January through June 2017 progress report, and April through June 2017 data in the July through December 2017 progress report.

Therefore, we recommend that the OJP coordinate with the Blackfeet Tribe to correct and resubmit the two progress reports: January through June 2017, and July through December 2017.

As the supporting records were clearly marked, we included the April through June 2017 performance measures for our analysis. We found that 9 of the 20 performance measures did not match supporting documentation and were, therefore, inaccurate.

Office on Violence Against Women Grant

For Grant Number 2012-TW-AX-0025, the Blackfeet DV Program, we judgmentally selected 10 quantifiable performance measures from the 2 most recent progress reports submitted. We found that none of performance measures that we selected were adequately supported. Seven of the 10 performance measures related to providing victim services. Generally, we found that the victim advocates maintained client files, but did not track client services. Additionally, these files were not consistently organized, did not contain similar documents, and some only contained handwritten notes. The Blackfeet DV Program Director stated that the victim advocates compiled statistics from victim files the month before each progress report was due. Overall, we were unable to verify the seven performance measures related to victim services due to poor recordkeeping at the Blackfeet DV Program.

The three remaining performance measures relate to training and outreach activities. For the outreach performance measure, we identified: 5 community events and a media campaign that did not match the goals and objectives of the grant as they were not focused on domestic violence or victim services; 3 media campaigns that were outside the reporting period; and 2 community events without adequate documentation. Finally, for the two performance measures related to training, we were unable to verify that two tribal substance abuse treatment staff received training or that the Blackfeet DV Program held three training events. In total, we determined that all 10 of the performance measures we tested were inadequately supported.

In summary, the Blackfeet Tribe had persistent performance reporting issues regarding the COPS Office TRGP Grants, the Adult and Juvenile Court Programs, the Vision 21 Program, and the Blackfeet DV Program. Based on our interviews with grant program officials and our review of the Blackfeet Tribe's policies and procedures, we determined that the Blackfeet Tribe does not have policies and procedures to track grant performance measures. Therefore, we recommend that the COPS Office, OJP, and OVW coordinate with the Blackfeet Tribe to develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.

Compliance with Special Conditions

Special conditions are the terms and conditions that are included with the awards. We evaluated a judgmental sample of the special conditions for each grant that are significant to performance under the grants and are not addressed in another section of this report. We evaluated two special conditions each for OJP Grant Numbers 2014-AC-BX-0022, 2014-TY-FX-0008, and 2014-XV-BX-K031 and OVW Grant Number 2012-TW-AX-0025; and we evaluated one special condition each under the COPS Office TRGP awards, Grant Numbers 2012-HH-WX-0012, 2014-HH-WX-0014, and 2014-HE-WX-0015 for a total of 11 special conditions. We identified eight instances where the Blackfeet Tribe was not in compliance with the special conditions, totaling \$443,127 in unallowable questioned costs.

Office of Community Oriented Policing Services Grants

The three COPS Office TRGP Grants each had a special condition that required the law enforcement agency receiving COPS Office funding to cooperate with and respond to any requests for information pertaining to the grants. The COPS Office TRGP Grants Owner's Manual states that the COPS Office has the right to sanction or terminate the grantee's project when there is reason to believe that the grantee is not substantially complying with the grant requirements or other applicable provisions of federal law, or adhering to grant requirements or conditions.

On August 4, 2016, the COPS Office notified the Blackfeet Tribe that it would conduct an office-based grant review on September 8, 2016, and that the requested documentation was due 2 days before the scheduled telephone conference. However, the Blackfeet Tribe Project Manager did not send the documentation by the deadline and was also not prepared for the review. After multiple attempts, the COPS Office rescheduled the review with the Blackfeet Tribe for September 29, 2016. However, the Blackfeet Tribe Project Manager had not submitted all required documentation, and the COPS Office official stated that the documentation received was insufficient to conduct the financial, administrative, and programmatic review of the grants.

The Blackfeet Tribe Project Manager then stated that all the documentation would be submitted by the close of business the following day, and another conference call was scheduled for October 4, 2016. Again, the COPS Office's calls were not returned, and the COPS Office formally notified the Blackfeet Tribe of its noncompliance with this grant requirement later on October 4, 2016. The Blackfeet Tribe had until the close of business on October 26, 2016, to submit the required documentation and, if it was unable to demonstrate compliance, the COPS Office would find the Blackfeet Tribe in violation of the COPS grants and stated that it would initiate immediate enforcement action. As of October 27, 2016, the Blackfeet Tribe was officially in violation of the COPS Office grants as the required documentation was not submitted. However, the COPS Office did not take any enforcement action. On June 13, 2017, which was 7.5 months after the Blackfeet Tribe was officially in violation of the COPS Office grants, the COPS Office acknowledged receipt of the documentation from the Blackfeet Tribe.

We determined that the Blackfeet Tribe was not in compliance with the special condition from October 26, 2016, through June 12, 2017. While in violation of the COPS Office grants, the Blackfeet Tribe expended \$190,822 in COPS Office TRGP grant funds and received a total of \$234,015 in grant funds through draw downs. We would also like to note our concern regarding the COPS Office's lack of enforcement action during the nearly 8-month period of non-compliance, which may encourage grantees to disregard important special conditions and grant requirements aimed at safeguarding taxpayer money. In fact, the documentation the COPS Office requested from the Blackfeet Tribe could have been used to identify indications of supplanting, which we previously identified as an issue for the two COPS Office awards in the *Program Goals and Objectives* section of this report. We believe that enforcement of grant terms and conditions is critical for ensuring future grantee compliance and prevention of wasteful spending.

Office of Justice Program Grants

Regarding the Adult and Juvenile Court Programs, both Grant Numbers 2014-AC-BX-0022 and 2014-TY-FX-0008 had two special conditions that prohibited the obligation, expense, and drawdown of grant funds until the FY 2012 and FY 2013 single audit reports had been submitted to the Federal Audit Clearinghouse (FAC), the Office of the Chief Financial Officer (OCFO) notified, and the related special conditions removed.

The Blackfeet Tribe submitted the FY 2012 and FY 2013 single audit reports to the FAC on December 31, 2014 and May 6, 2015, respectively. Under Grant Number 2014-AC-BX-0022, the two special conditions related to these single audits were removed as of February 2, 2016. As the Blackfeet Tribe was not eligible to obligate, expend, or drawdown funds until February 2, 2016, we reviewed the accounting records to ensure compliance. We found that Blackfeet Tribe officials appropriately reversed \$32,487 in grant expenditures that were incurred before the last special condition was removed, which demonstrates compliance with the special conditions under Grant Number 2014-AC-BX-0022.

However, for Grant Number 2014-TY-FX-0008, the related special conditions were not removed until April 20, 2016, but the Blackfeet Tribe began expending grant funds on February 10, 2015, about 14 months before the special conditions were removed. Therefore, we determined that the Blackfeet Tribe did not comply with the two special conditions under Grant Number 2014-TY-FX-0008. In all, we identified \$148,787 in grant expenditures that were expended before the special conditions were removed.

For the Vision 21 Program, Grant Number 2014-XV-BX-K031, we selected two of the four special conditions that prohibited the obligation, expense, and drawdown of award funds until compliance was met and the related special condition removed. One required the Blackfeet Tribe to submit a signed Tribal Resolution, authorizing the application on behalf of the Blackfeet Tribe. The Tribal Resolution was dated October 17, 2014, and submitted to OJP on December 16, 2014. However, the special condition was not removed until January 5, 2015. The other special condition initially prohibited the obligation, expense, and drawdown of

award funds until the OCFO approved the budget and budget narrative and a GAN issued to remove this special condition. However on January 20, 2015, this special condition was modified to prohibit the obligation, expense, and drawdown of award funds until the FY 2013 single audit report was submitted to the FAC, the OCFO notified, and a GAN issued to remove this special condition. This GAN recognized that the final budget review was approved, but did not allow the obligation, expense, or drawdown of grant funds. Then a GAN dated May 27, 2015, again modified the special condition to recognize that the FY 2013 single audit report was submitted to the FAC on May 6, 2015. We found that the Blackfeet Tribe began expending grant funds on November 26, 2014, about 6 months before compliance was met and the related special conditions removed. Therefore, we determined that the Blackfeet Tribe did not comply with these special conditions. In all, the Blackfeet Tribe incurred \$26,057 in unallowable expenditures before the last special condition was removed on May 27, 2015.

Overall, the Blackfeet Tribe incurred \$174,844 under the two OJP awards before it complied with certain special conditions. Therefore, we recommend that OJP remedy the \$174,844 in unallowable grant expenditures that occurred before the related special conditions were removed, specifically \$148,787 under Grant Number 2014-TY-FX-0008 and \$26,057 under Grant Number 2014-XV-BX-K031.

Office on Violence Against Women Grant

For OVW Grant Number 2012-TW-AX-0025, we determined that the Blackfeet Tribe did not comply with one of the two special conditions that we reviewed. This special condition prohibited the obligation, expense, or drawdown of grant funds until the budget had received final approval. However, the Blackfeet DV Program was allowed to obligate \$5,000 in grant funds related to travel to a mandatory orientation conference, a mandatory CTAS conference, or both. The remaining grant funds would not be available until OVW approved the award budget and a GAN had been issued to remove this special condition. The special condition was removed on October 22, 2014. However, the Blackfeet Tribe began expending funds on November 19, 2012, or almost 2 years before the special condition was removed. Therefore, we determined that the Blackfeet Tribe did not comply with this special condition and incurred \$273,283 in grant funds during this timeframe, of which \$5,000 was allowable for mandatory travel. Additionally, through our transacting testing, we reviewed a judgmental sample of non-personnel expenditures during this timeframe, of which we questioned 83 percent as unsupported, unallowable, unreasonable, or a combination. This demonstrates the risk of expending funds prior to the removal of special conditions. Therefore, we recommend that the OVW remedy the \$268,283 in unallowable grant expenditures that occurred before the grant budget was approved and the related special condition removed under Grant Number 2012-TW-AX-0025.

Based on our testing of special conditions, we determined that the Blackfeet Tribe does not have adequate policies and procedures to ensure compliance with award special conditions. Therefore, we recommend that the COPS Office, OJP, and OVW coordinate with the Blackfeet Tribe to develop and implement procedures to ensure compliance with all award special conditions.

Grant Financial Management

According to the COPS Office TRGP Grant Owner's Manual, the OJP Financial Guide, and the OVW Financial Grants Management Guide; all grant recipients and sub-recipients are required to establish and maintain adequate accounting systems and financial records and to accurately account for funds awarded to them. To assess the Blackfeet Tribe's financial management of the grants covered by this audit, we conducted interviews with financial and compliance monitoring staff, examined policy and procedures, and inspected grant documents to determine whether the Blackfeet Tribe adequately safeguarded the grant funds we audited. We also reviewed the Blackfeet Tribe's Single Audit Reports (SAR) for FYs 2012 through 2016 to identify internal control weaknesses and significant non-compliance issues related to federal awards. Finally, we performed testing in the areas that were relevant for the management of this grant, as discussed throughout this report.

Based on our review of the five SARs for the Blackfeet Tribe, we determined that FYs 2012 through 2014 SARs were submitted to the FAC, on average, 1 year after they were due.¹³ We also identified multiyear findings including: (1) personnel files missing relevant documentation regarding annual trainings, medical examinations, firearm documents, basic police certifications, background checks, character investigations, or a combinations of these factors for FYs 2012 through 2015; (2) programs without approved indirect cost rate for FYs 2011, through 2013; (3) comingling of Department of Interior and Health and Human Service funds in FYs 2013 and 2014, used to cover other programs and general fund activities; (4) law enforcement did not submit required monthly drug reports in FYs 2014 and 2015; and (5) the Blackfeet Tribe's self-insurance fund had not obtained an actuarial study to determine if premiums charged to grant programs were reasonable in FYs 2015 and 2016.

As of the FY 2016 SAR, two findings had not been resolved including: (1) the Blackfeet Tribe's self-insurance fund actuarial study that had four bids awaiting approval from the Council, and (2) the comingling of Department of Interior, Health and Human Service, and Blackfeet general funds. As of April 2015, the Blackfeet Tribe obtained a loan to pay back the Department of Interior and Health and Human Service for funds transferred to the Blackfeet Tribe general fund. As the Blackfeet Tribe submitted the FYs 2012 through 2014 SARs to the FAC 1 year or more after they were due, findings went unresolved in the subsequent fiscal year.

We also identified deficiencies with the Blackfeet Tribe's financial policies. Blackfeet Tribe financial procedures indicate that Compliance Monitors are

¹³ The *Single Audit Act of 1984* requires recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under 2 C.F.R. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), such entities that expend \$750,000 or more in federal funds within the entity's fiscal year must have a "single audit" performed annually covering all federal funds expended that year. For fiscal years that began before December 26, 2014, the single audit threshold was \$500,000 under Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Government, and Non-Profit Organizations.

responsible for verifying the allowability of cost by following Office of Management and Budget guidelines. However, Blackfeet Tribe policies and procedures do not state that the Compliance Monitor must review compliance with grant terms and conditions such as the award package; special conditions; the COPS Office TRGP Grant Owner's Manual, OJP Financial Guide, and the OVW Financial Grants Management Guide; the Financial Clearance Memorandum; and grant budget, program, and narratives. Overall, we identified 126 instances where grant expenditures charged to the awards were not in the approved budget, not within grant goals and objectives, or both that resulted in \$130,736 in unallowable questioned costs under COPS Office TRGP Equipment and Training Grant Number 2014-HE-WX-0015; OJP Grant Numbers 2014-AC-BX-0022, 2014-TY-FX-0008, and 2014-XV-BX-K031; and OVW Grant Number 2012-TW-AX-0025. Therefore, we recommend that the COPS Office, OJP, and the OVW coordinate with the Blackfeet Tribe to update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions and that the appropriate Blackfeet Tribe Compliance Monitors and program officials complete DOJ approved financial grant administration training.

Regarding the retention of records, the COPS Office TRGP Grant Owner's Manual, the OJP Financial Guide, the OVW Financial Grants Management Guide state that the grantee must retain all financial records, supporting documents, statistical records, and all other records pertinent to the award for at least 3 years after receiving notification from the awarding agency that the award has been financially and programmatically closed. We did not identify any implemented Blackfeet Tribe policy or procedure regarding the retention of documentation for federal awards. We identified 84 instances and a total of \$215,792 in unsupported personnel and fringe, travel, equipment, supplies, contractors, consultants, and other direct costs from our review of grant expenditures. Therefore, we recommend that the COPS Office, OJP, and the OVW ensure the Blackfeet Tribe implements its policy and procedures regarding the retention of pertinent grant records for at least 3 years following the awarding agency officially closing the grant.

Regarding accountable property, Blackfeet Tribe financial procedures state that when sensitive items or fixed assets valued at over \$200 are received, the Purchasing Department sends a listing of these items and supporting documentation to the Asset Manager. A Blackfeet Tribal inventory tag number is assigned to the sensitive item or fixed asset, and the Asset Manager records the information on the item as inventory. The COPS Office TRGP Grant Owner's Manual, OJP Financial Guide, and OVW Financial Grants Management Guide state that grantees must maintain property records that include the: (1) description; (2) serial number or other identification number; (3) source; (4) identification of the title holder; (5) acquisition date; (6) cost; (7) percentage of federal participation; (8) location; (9) use and condition; and (10) disposition data. We reviewed Blackfeet Tribe inventory records for this information and determined that no records under the awards were complete. Additionally, of the 20 items we reviewed, 10 were not documented in inventory, none of these items were identified as federally funded, and these items did not have Blackfeet Tribe

inventory tag numbers. Therefore, we recommend that the COPS Office, OJP, and OVW coordinate with the Blackfeet Tribe to develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform an inventory of accountable property under the awards.

Our review of grant expenditures identified additional weaknesses in the Blackfeet Tribe's award financial management. Specifically, we found that the Blackfeet Tribe charged unallowable and unsupported expenditures, personnel and related fringe, travel, equipment, supplies, contractual services, and other direct costs to the awards. These issues are discussed in more detail in the following sections of this report: *Personnel Costs, Contract Costs, Contract Monitoring, Other Direct Costs, Indirect Costs, Drawdowns, and Federal Financial Reports*. Finally, as previously discussed, we found that the Blackfeet Tribe did not timely remove award special conditions and incurred prohibited costs until requirements were met.

Based on the above information, we have concluded that award financial management related to time tracking, procurement, adherence to award special conditions, the use of award funds, and accounting for and documenting award expenditures could be improved to mitigate the risk of fraud, waste, and abuse. We made recommendations in the remaining sections of this report to the COPS Office, OJP and the OVW to remedy these deficiencies.

Grant Expenditures

For the COPS Office TRGP Hiring Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014, the Blackfeet Tribe's approved budgets included only personnel, fringe, and indirect costs. For the COPS Office TRGP Equipment and Training Grant Number 2014-HE-WX-0015, the approved budget included only equipment, supplies, travel, and training costs. For the OVW Grant Number 2012-TW-AX-0025 and OJP Grant Number 2014-XV-BX-K031, the Blackfeet Tribe's approved budgets included personnel, fringe, travel, equipment, supplies, contract, other, and indirect costs. For the remaining two OJP grants, they generally included these same cost categories. However, OJP Grant Number 2014-AC-BX-0022 did not have approved equipment costs, and OJP Grant Number 2014-TY-FX-0008 did not have approved equipment and supplies costs.

To determine whether costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements, we tested a judgmental sample of transactions as shown in Table 4 below.¹⁴

¹⁴ This table does not include personnel and fringe benefits costs. Testing specific to personnel and fringe benefits is discussed in the next section.

Table 4

**Judgmental Sample of Direct Costs for
Grant Numbers 2014-HE-WX-0015, 2014-AC-BX-0022,
2014-TY-FX-0008, 2014-XV-BX-K031, and 2012-TW-AX-0025**

Awarding Agency	Grant Number	Initial Sample	Initial Dollars Sampled	Expanded Sample	Expanded Dollars Sampled	Total Sample	Percent of Direct Costs
COPS Office	2014-HE-WX-0015	25	\$507,438	65	\$36,129	\$543,567	93%
OJP, BJA	2014-AC-BX-0022	25	13,235	-	-	13,235	95%
OJP, OJJDP	2014-TY-FX-0008	50	57,039	15	3,631	60,670	62%
OJP, OVC	2014-XV-BX-K031	50	52,313	2	78	52,391	66%
OVW	2012-TW-AX-0025	50	53,032	-	-	53,032	28%
Total		200	\$683,057	82	\$39,838	\$722,895	N/A

Source: The Blackfeet Tribe

As shown in Table 4, because of issues identified during transaction testing, we expanded our judgmental transaction sample under three awards. Additionally, we tested 100 percent of indirect costs charged to the awards.

We reviewed documentation, accounting records, and performed verification testing related to grant expenditures. Based on this testing, we identified \$430,805 in questioned costs under the seven awards related to personnel and fringe, travel, equipment, supplies, contractors and consultants, and other direct costs. Therefore, we recommend that the COPS Office remedy \$285,195 in questioned costs; the OJP remedy \$105,853 in questioned costs; and the OVW remedy \$39,757 in questioned costs. The following sections describe the results of that testing.

Personnel and Fringe Costs

For personnel and fringe costs, we judgmentally selected three non-consecutive pay periods for OJP Grant Numbers 2014-AC-BX-0022, 2014-TY-FX-0008, and 2014-XV-BX-K031, and OVW Grant Number 2012-TW-AX-0025 totaling \$5,883, \$6,764, \$13,767, and \$19,563 respectively. For the two COPS Office TRGP Hiring Grants, we initially selected 11 pay periods under Grant Number 2012-HH-WX-0012 totaling \$81,196, and we initially selected 9 pay periods under Grant Number 2014-HH-WX-0014 totaling \$45,034. Due to the prevalence of overtime and pay rates in excess of the entry-level rate in our initial sample, we expanded our personnel testing under the two COPS Office TRGP Hiring Grants to include an additional 7 pay periods under Grant Number 2012-HH-WX-0012 totaling \$75,372, and 6 pay periods under Grant Number 2014-HH-WX-0014 totaling \$34,224. For each grant with personnel costs, we reviewed the employees' hours, labor rates, and fringe benefits and examined payroll records, comparing budgeted and actual wages, labor hours, and fringe benefits. Additionally, we verified the authorization of leave requests and overtime.

Unallowable Overtime and Pay Rates under the COPS Office Hiring Grants

The COPS Office TRGP Grant Owner's Manual states that overtime cannot be funded through a TRGP Hiring grant, and would be the responsibility of the grant

recipient if incurred. From our testing, we identified overtime in 85 percent of our sample. Specifically, we identified 53 instances of overtime under Grant Number 2012-HH-WX-0012 that resulted in \$33,416 in unallowable personnel costs, and 26 instances of overtime under Grant Number 2014-HH-WX-0014 that resulted in \$11,776 in unallowable personnel costs.

The COPS Office TRGP Grant Owner's Manual also states that the Financial Clearance Memorandum (FCM) documents the approved entry-level salary and fringe benefit amounts and, any costs higher than entry-level, must be paid by the grantee agency with local funds. However, we identified pay rates that were higher than the entry-level rates in 65 percent of our judgmental sample. Specifically, we identified 36 instances under Grant Number 2012-HH-WX-0012 that resulted in \$9,123 in unallowable personnel costs, and we identified 25 instances under Grant Number 2014-HH-WX-0014 that resulted in \$5,519 in unallowable personnel costs.

Related to the unallowable overtime and pay rates that were higher than the entry level rate, we identified \$8,200 and \$3,385 in associated fringe under Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014, respectively. Overall, we identified \$71,419 in unallowable personnel costs related to overtime, pay rates in excess of the entry-level rate, and associated fringe. Therefore, we recommend the COPS Office remedy the \$71,419 in unallowable personnel and associated fringe related to overtime and pay rates in excess of the entry-level rate, specifically: \$50,739 under Grant Number 2012-HH-WX-0012, and the \$20,680 under Grant Number 2014-HH-WX-0014.

Our testing also identified two instances or \$2,399 in personnel and associated fringe under COPS Office TRGP Hiring Grant Number 2012-HH-WX-0012 for law enforcement officers that were not associated with the grant program. Therefore, we recommend that the COPS Office remedy \$2,399 in other unallowable personnel and associated fringe under Grant Number 2012-HH-WX-0012.

Allocation of Time and Effort between Multiple Cost Activities

The OJP Financial Guide states that, where grant recipients work on multiple grant programs or cost activities, a reasonable allocation of costs to each activity must be made based on time and/or effort reports that reflect the after-the-fact distribution of actual activity for each employee. As of September 14, 2017, the Blackfeet Tribe did not have policies and procedures to address the distribution of employee time and effort to multiple cost activities. Specifically, the timesheet, did not allow an employee to record hours to multiple cost activities.

For OJP Grant Numbers 2014-AC-BX-0022 and 2014-TY-FX-0008, each grant budget included a full-time Project Coordinator and a halftime Data Collection Specialist. We found that the same Project Coordinator and Data Collection Specialist worked under these two grants, but the timesheets did not differentiate between hours spent on either award. The Blackfeet Tribe also did not maintain after-the-fact time and effort reports that would reflect the actual activity of each employee. In our sample, we identified \$4,240 in personnel and associated fringe

under Grant Number 2014-AC-BX-0022 and \$6,764 in personnel and associated fringe under Grant Number 2014-TY-FX-0008 that we question as unsupported due to the lack of time and effort reports. Additionally, we identified the liquidation of annual leave for the Project Director of Grant Numbers 2014-AC-BX-0022 and 2014-XV-BX-K031 and other Blackfeet Tribe wellness programs, charging about \$1,640 to both grants. However, the Blackfeet Tribe did not maintain documentation of how the payment was to be allocated to the various programs. In all, we identified \$14,289 in personnel and associated fringe that the Blackfeet Tribe did not properly document the allocation to multiple cost activities. Therefore, we recommend that the OJP remedy the \$14,289 in unsupported personnel and associated fringe, specifically: \$5,883 under Grant Number 2014-AC-BX-0022; \$6,764 under Grant Number 2014-TY-FX-0008; and \$1,642 under Grant Number 2014-XV-BX-K031. Additionally, we recommend that the OJP coordinate with the Blackfeet Tribe to establish a process to document employee time and effort when working on multiple grant programs and/or cost activities.

Other Personnel Findings

According to the policy, Blackfeet Tribe employees are to use the daily attendance procedures of their program and are responsible for their own timesheets. Timesheets at the Blackfeet Tribe generally are filled out in an electronic spreadsheet or hardcopy, but, from our review of personnel costs, both were susceptible to data entry errors. From our testing, we identified \$12,482 in unsupported personnel and associated fringe related to the following problems with Blackfeet Tribe employee timesheets:

- 19 instances or \$4,583 in grant funds from timesheets that reported overtime and holiday hours duplicate to regular hours;
- 8 instances where Tribal Holiday hours, paid at time and half, were erroneously recorded as overtime; and
- 5 instances or \$7,899 related to a missing timesheet, a timesheet that was for the wrong period, a timesheet where no regular hours were reported, and where hours from the timesheet did not match the transaction register.

Therefore, we recommend that the COPS Office remedy \$8,776 in unsupported personnel and associated fringe, specifically: \$6,115 under Grant Number 2012-HH-WX-0012; and \$2,661 under Grant Number 2014-HH-WX-0014. Additionally, we recommend that the OJP remedy the \$1,808 in unsupported personnel and associated fringe under Grant Number 2014-XV-BX-K031. Finally, we recommend that the OVW remedy the \$1,898 in unsupported personnel and associated fringe under Grant Number 2012-TW-AX-0025.

Blackfeet Tribe policy also states that annual leave must be preapproved, but sick leave does not require preapproval, and immediate supervisors are responsible for authorizing their employee's timesheets and leave requests. Additionally, overtime may be authorized in an emergency situation and must be authorized by the Program Director and the Personnel Board, provided the program has sufficient funds within the program budget. From our personnel testing under the COPS

Office TRGP Hiring Grants, we identified 23 instances where timesheets, overtime, or both were not properly authorized; and 16 instances where leave was not authorized.

Also, according to the Fair Labor Standards Act policy, unworked hours such as annual and sick leave do not count toward the computation of regular hours in a 40-hour workweek. For example, if an employee takes 8 hours of annual leave in a 40-hour workweek and then works an additional 4 hours, those 4 hours would be compensated at the regular rate and not the overtime rate as the employee has only worked 36 hours. However, we found 14 instances where leave was taken in the same pay period as overtime.

Based on the information outlined above, we determined that the Blackfoot Tribe, specifically BLES, does not have adequate controls regarding entry of hours into timesheets and obtaining proper authorization for overtime and leave. Therefore, in coordination with DOI OIG, we recommend that the COPS Office coordinate with the Blackfoot Tribe to: (1) obtain an electronic timekeeping system; (2) update the payroll system to properly account for Tribal Holiday hours, overtime, and approved pay rates; (3) train law enforcement supervisors on proper authorization techniques; and (4) train Compliance Monitors to properly allocate unallowable overtime to the appropriate funding source.

Travel Costs

The COPS Office TRGP Grant Owner's Manual, the OJP Financial Guide, the OVW Financial Grants Management Guide, and the DOJ Grants Financial Guide states that travel expenses are allowable for employees who are in travel status on official business related to the award. These costs must be reasonable and in accordance with federal policy or the organization's established travel policy. However, the DOJ awarding agency reserves the right to determine the reasonableness of an organization's travel regulations.

The Blackfoot Tribe's travel policy was established by a series of Tribal Resolutions enacted by the Council, of which, the last one was in July 2015. In these Tribal Resolutions, the Blackfoot Tribe established its own rates for mileage and lodging, including lodging rates approximately double the rates in the Federal Travel Regulations. For example, in a November 2012 Tribal Resolution, the Council increased per diem (lodging) for Washington D.C. from \$250 to \$400. However, federal General Services Administration (GSA) lodging rates for Washington D.C. ranged only from \$169 to \$226 in FY 2013. Additionally for out-of-state travel, the Tribal Resolutions provided travelers 2 days to reach destinations and 2 days to return, without regard to distance, the remoteness of location or travel time. Therefore, we determined that this prior travel policy was unreasonable. In July 2015, the Council adopted GSA mileage, lodging, and meals and incidental expenses (M&IE) rates into their travel policy by Tribal Resolution.

In July 2017, rather than utilizing a Tribal Resolution, the Blackfoot Tribe updated the travel procedures to eliminate allowances of extra travel days for out-of-state travel and also retained the GSA rates established in the July 2015

Tribal Resolution. The procedures also explain that the Blackfeet Tribe Compliance Monitor will review and verify the Travel Request Form (travel advance) for allowability of expenditures, justification of travel, and to verify available funding. After travel, the employee completes and submits a Trip Report, which is a narrative of the employee's activities while on travel, and attaches lodging receipts and other documentation. The Blackfeet Tribe Compliance Monitor then prepares a Journal Voucher for any additional expenses listed in the Trip Report. However, this Trip Report and Journal Voucher do not act as a travel voucher that would account for a review of after-the-fact travel costs. In fact, for cancelled travel, we did not identify any follow-up or reimbursement of travel advance funds by employees. As of March 2018, the updated travel policies have not been ratified by the Council.

Because we found the prior policy was unreasonable and the updated policy has not been ratified by the Council, we verified compliance of Blackfeet Tribe travel expenditures with Federal Travel Regulations. In all, we identified 55 instances or \$18,844 in unallowable expenditures related to travel. Specifically, we identified:

- 16 instances or \$12,142 in travel that was not in the approved budget, not within grant goals and objectives, or both;
- 14 instances related to unnecessary travel days resulting in \$2,076 in unallowable lodging and \$1,249 in unallowable M&IE;
- 12 instances or \$466 in excess M&IE related to furnished meals at conferences and an excess food charge;
- 10 instances or \$1,558 in unallowable lodging as it was over GSA rates; and
- 3 instances or \$1,353 of lodging, M&IE, and airfare related to canceled travel plans that was not reimbursed to the grants.

Therefore, we recommend the OJP remedy \$18,458 in unallowable travel costs, specifically: \$7,072 under Grant Number 2014-AC-BX-0022; \$7,124 under Grant Number 2014-TY-FX-0008; and \$4,262 under Grant Number 2014-XV-BX-K031. We also recommend that the OVW remedy \$386 in unallowable travel costs under Grant Number 2012-TW-AX-0025. We also recommend that the COPS Office, OJP, and OVW ensure the Blackfeet Tribe implement an after-the-fact travel voucher policy and procedure to verify and account for travel advances.

Additionally, we identified 18 instances where transactions were missing supporting documentation such as invoices and agendas, documentation did not match what was tested, or travel advances for lodging were greater than the invoice, resulting in \$7,686 in unsupported travel costs. Therefore, we recommend that the OJP remedy \$6,334 in unsupported travel costs, specifically: \$2,964 under Grant Number 2014-AC-BX-0022; \$2,880 under Grant Number 2014-TY-FX-0008; and \$490 under Grant Number 2014-XV-BX-K031. Additionally, we recommend that the OVW remedy \$1,352 under Grant Number 2012-TW-AX-0025 related to unsupported travel costs.

Equipment Costs

We identified 16 instances where equipment and minor equipment transactions were not in the approved budget, not within grant goals and objectives, or both that resulted in \$15,901 in unallowable questioned costs. Specifically, we questioned \$3,050 in unallowable computer equipment, software, cabinets, and associated freight under Grant Number 2014-TY-FX-0008; and \$12,851 for a telephone system, copier, DVD player, excess computer equipment, refrigerator, cabinets, and an adjustable audio/visual cart under Grant Number 2012-TW-AX-0025. Therefore, we recommend that the OJP remedy \$3,050 under Grant Number 2014-TY-FX-0008 and the OVW remedy \$12,851 under Grant Number 2012-TW-AX-0025 related to unallowable equipment costs that were not in budget, scope, or both.

Additionally, we identified one instance where the Blackfeet Tribe only provided a quote for an expense and did not retain the actual invoice resulting in \$375 in unsupported equipment costs. Therefore, we recommend that the OVW remedy the \$375 in unsupported equipment costs under Grant Number 2012-TW-AX-0025.

Supplies

We identified 51 instances where supply cost transactions were not in the approved budget, not within grant goals and objectives, or both that resulted in \$77,232 in unallowable questioned costs. Specifically, we identified \$42,490 in ticket books, boots, jackets, bags, extra batteries, other items, and associated freight under the COPS Office TRGP Equipment and Training Grant Number 2014-HE-WX-0015 that were not included in the approved FCM. Under OJP Grant Number 2014-TY-FX-0008, we found \$9,799 in data collection devices purchased in April 2015 that had never been used when we completed fieldwork. The devices were purchased by a former employee, and current employees had no intention to use the devices as they had no experience using them. For OJP Grant Numbers 2014-TY-FX-0008 and 2014-XV-BX-K031, and OVW Grant Number 2012-TW-AX-0025, we found \$21,821 in unallowable food and promotional items. Additionally, we identified \$640 in duplicate payments for computers and software, \$427 for the shared portion of computers and software under this and another grant, and late fees for printer services under Grant Number 2014-AC-BX-0022. In all we identified \$78,324 in unallowable supply costs under the awards. Therefore, we recommend that the COPS Office remedy the \$42,490 in unallowable supply costs that were not in budget, scope, or both under Grant Number 2014-HE-WX-0015. Additionally, we recommend that the OJP remedy \$31,620 in unallowable supply costs, specifically: \$1,199 under Grant Number 2014-AC-BX-0022; \$21,143 under Grant Number 2014-TY-FX-0008; and \$9,278 under Grant Number 2014-XV-BX-K031. We also recommend that the OVW remedy \$4,214 under Grant Number 2012-TW-AX-0025 related to unallowable supply costs that were not in budget, scope, or both.

The COPS Office TRGP Grant Owner's Manual states that TRGP Equipment and Training grantees who plan a noncompetitive purchase in the excess of

\$100,000 must provide a written sole source justification to the COPS Office for approval prior to obligating, expending, or drawing down grant funds for that item or group of items. However, the Blackfeet Tribe did not obtain sole source approval before the noncompetitive purchase of \$160,111 in portable radios, related programming, chargers, and extra batteries, of which we questioned \$1,456 in extra batteries as unallowable in the paragraph above as it was not in the approved FCM. Because the purchase was noncompetitive and no sole source approval was obtained, we question the \$160,111 as unsupported. Additionally, we identified four instances where supply transactions were missing supporting documents such as invoices that resulted in \$1,027 in unsupported questioned costs. In all, we identified \$161,138 in supply costs as unsupported. Therefore, we recommend the COPS Office remedy the \$160,111 in unsupported supply costs under Grant Number 2014-HE-WX-0015. Additionally, we recommend that the OJP remedy the \$1,027 in unsupported supply costs, specifically: \$375 under Grant Number 2014-TY-FX-0008; and \$652 under Grant Number 2014-XV-BX-K031.

Contractors and Consultants

We identified 23 instances under two OJP grants where contractor and consultant cost transactions were not in the approved budget, not within grant goals and objectives, or both that resulted in \$15,362 in unallowable questioned costs. Twelve of the 23 instances totaling \$4,475 were directly attributable to entertainment expenses for a disc jockey at street dances and other social events. Entertainment costs, including amusement, diversion, and social activities, and any costs directly associated with such costs are expressly unallowable according to the OJP Financial Guide. Therefore, we recommend that the OJP remedy the \$15,362 in unallowable contractor and consultant costs, specifically: \$11,190 under Grant Number 2014-TY-FX-0008; and \$4,172 under Grant Number 2014-XV-BX-K031.

Additionally, we identified 10 instances where transactions were missing supporting documents, such as contracts and consulting agreements, time and effort reports, invoices, agendas, or verifiable work product that resulted in \$10,500 in unsupported questioned costs. Therefore, we recommend the OJP remedy the \$6,990 in unsupported contractor and consultant costs, specifically: \$5,365 under Grant Number 2014-TY-FX-0008; and \$1,625 under Grant Number 2014-XV-BX-K031. Additionally, we recommend that the OVW remedy the \$3,510 under Grant Number 2012-TW-AX-0025 related to unsupported consultant costs.

Other Direct Costs

We identified 20 instances where other direct cost transactions were not in the approved budget, not within grant goals and objectives, or both that resulted in \$10,098 in unallowable questioned costs. Specifically, we identified costs related to advertising; equipment, building, and meeting space rentals; utilities; conference meals; waste removal; vehicle repair; disposable sunglasses; food; and decorations. We also identified two instances under OVW Grant Number 2012-TW-AX-0025 where transactions were charged to the grant twice, resulting in \$446 in unallowable duplicative expenditures.

Through the Blackfeet DV Program, victims of domestic violence can receive emergency services including food, toiletries, clothing, and transportation. However, through our testing, we identified three instances where client services included an unreasonable amount of food supplies and unallowable mileage costs made payable to Blackfeet DV Program employees to be used for victims who were transported from Browning to Missoula, Montana. This resulted in \$1,175 in unallowable questioned costs under Grant Number 2012-TW-AX-0025. Documentation indicated the food supplies were for the trip only, and no documentation was provided indicating how much of the costs were attributable to the victim and associated family members. Additionally, the mileage costs were over the allowable per diem rate at that time. We also found \$1,045 in airfare attributable to client services that was not included in the approved budget, of which we question as unallowable.

In all, we identified \$12,764 in unallowable other direct costs. Therefore, we recommend the OJP remedy \$6,227 in unallowable other direct costs that were not in budget, scope, or both specifically: \$362 under Grant Number 2014-AC-BX-0022; \$2,233 under Grant Number 2014-TY-FX-0008; and \$3,632 under Grant Number 2014-XV-BX-K031. Additionally, we recommend that the OVW remedy \$6,537 in unallowable other direct costs under Grant Number 2012-TW-AX-0025.

We also identified 10 instances where client service transactions were missing supporting documentation such as invoices, confirmation of transport, or lacked sufficient detail resulting in \$7,845 in unsupported questioned costs. Of this, we identified one \$1,000 transaction related to the purchase of ten \$100 pre-paid fuel cards. However, the supporting documentation did not pertain to the time period of the transaction, and documented the use of gift cards by Blackfeet DV Program employees instead of victims. After further review of the expense ledger, we identified six additional gift card transactions totaling \$3,900, of which, we recommend that the OVW coordinate with the Blackfeet Tribe to verify the \$4,900 in gift card transactions that we identified under Grant Number 2012-TW-AX-0025 was appropriate. Additionally, we identified five instances where transactions were missing supporting documentation such as invoices, agendas, and event attendance that resulted in \$1,477 in unsupported questioned costs. In all, we identified \$9,322 in unsupported other direct costs. Therefore, we recommend that the OJP remedy \$688 in unsupported other direct costs, specifically: \$100 under Grant Number 2014-TY-FX-0008; and \$588 under Grant Number 2014-XV-BX-K031. Additionally, we recommend the OVW remedy the \$8,634 in unsupported other direct costs under Grant Number 2012-TW-AX-0025.

Indirect Costs

Indirect costs are costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. We verified the application of indirect costs under the awards, and did not identify any material instances where indirect costs were charged in excess of the approved rates. However, the COPS Office TRGP Grant Owner's Manual states that the grantee must inform the COPS Office of any

changes to the approved indirect cost rate during the grant award period and must request a budget modification with the COPS Office to reflect any rate change. The Blackfeet Tribe's indirect cost rate is updated annually, but the Blackfeet Tribe did not initiate any budget modifications under the COPS Office TRGP Hiring Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014. Therefore, we recommend that the COPS Office coordinate with the Blackfeet Tribe to submit budget modifications to account for the updated indirect cost rates under Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014.

Summary of Grant Expenditure Testing

Overall, we found that the Blackfeet Tribe charged \$215,013 in unallowable personnel and overtime costs, travel, equipment, supplies, contract, and other direct costs to the awards; and did not adequately document \$215,792 in personnel costs, travel, equipment, supply, contract, and other direct cost transactions. We attribute the findings identified under the *Grant Expenditures* section, in part, to inadequate policies and procedures. As of July 2017, the Blackfeet Tribe has updated its financial procedures to document additional internal controls implemented since the Blackfeet Tribe contracted with the controller. Additionally, the Blackfeet Tribe has revised its financial policies but, as of March 2018, these policies have not been ratified by the Council.

Budget Management and Control

According to the COPS Office TRGP Grant Owner's Manual, the OJP Financial Guide, and the OVW Financial Grants Management Guide the recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, the grant recipient must initiate a GAN for a budget modification that reallocates funds among budget categories if the proposed cumulative change is greater than 10 percent of the total award amount.

We compared grant expenditures to the approved budgets to determine whether the Blackfeet Tribe transferred funds among budget categories in excess of 10 percent. We found that for OVW Grant Number 2012-TW-AX-0025, the Blackfeet Tribe transferred funds in excess of the 10 percent allowable without authorization from the OVW. In all, we identified \$9,163 in cumulative excess expenditures in the personnel, equipment, and other direct costs categories. Therefore, we recommend that the OVW remedy the \$9,163 in unallowable grant expenditures greater than 10 percent of the total award amount.

Additionally, we identified \$30,541 in unallowable grant expenditures under Grant Number 2014-TY-FX-0008 related to cost categories that were not in the approved budget, specifically \$3,995 in equipment and \$26,546 in supplies expenditures. The OJP Financial Guide states that moving funds into any budget category with zero dollar amount is unallowable without prior approval from the awarding agency. Therefore, we recommend that the OJP remedy the \$30,541 in unallowable cost categories that were not part of the approved budget.

Based on the information outlined above, we determined that the Blackfeet Tribe does not have adequate procedures to ensure compliance with budget management requirements. Therefore, we recommend the COPS Office, OVW, and OJP ensure the Blackfeet Tribe develops policy to address deficiencies with budget management.

Because the Blackfeet policies and procedures do not address the determination of grant budgets, the Compliance Monitors are not involved in the budget process, and the amount of turnover of program directors, we were unable to ascertain how the budgets were created for the awards in our audit scope. Therefore, we recommend that the COPS Office, OJP, and OVW coordinate with the Blackfeet Tribe to develop and implement policies and procedures for determining grant budgets for DOJ grants.

Drawdowns

According to the COPS Office TRGP Grant Owner's Manual, the OJP Financial Guide, and the OVW Financial Grants Management Guide an adequate accounting system should be established to maintain documentation to support all receipts of federal funds. If, at the end of the grant award, recipients have drawn down funds in excess of federal expenditures, unused funds must be returned to the awarding agency. According to the Blackfeet Tribe financial procedures, the Compliance Monitor is to drawdown program funds on a weekly basis after first reviewing the program's Statement of Revenues and Expenditures. The Compliance Monitors also stated that this usually occurs on a reimbursement basis, but they may request funds in advance for large purchases.

To assess whether the Blackfeet Tribe managed grant receipts in accordance with federal requirements, we compared the total amount reimbursed to the total expenditures in the accounting records. As of August 2017, the Blackfeet Tribe had drawn down a total of \$3,054,041 in award funds under the seven grants, as shown in Table 5.¹⁵

¹⁵ Differences in the totals of this table are due to rounding. The sum of individual numbers prior to rounding may differ from the sum of the individual numbers after rounding.

Table 5

Total Drawdowns Compared to Expenditures as of August 2017

Award Number	Program Office	Award Amount	Total Drawdowns	Total Expenditures	Expenditures Less Drawdowns
2012-HH-WX-0012	COPS	\$ 635,867	\$ 633,667	\$ 635,867	\$ 2,200
2014-HH-WX-0014	COPS	\$ 346,359	\$ 318,068	\$ 330,851	\$ 12,782
2014-HE-WX-0015	COPS	\$ 634,603	\$ 576,120	\$ 584,184	\$ 8,064
2014-AC-BX-0022	OJP	\$ 688,402	\$ 43,547	\$ 74,009	\$ 30,463
2014-TY-FX-0008	OJP	\$ 498,988	\$ 268,031	\$ 279,367	\$ 11,336
2014-TY-FX-K031	OJP	\$ 660,000	\$ 320,465	\$ 317,816	\$(2,648)
2012-TW-AX-0025	OVW	\$ 900,000	\$ 894,144	\$ 897,461	\$ 3,317
Total		\$4,364,219	\$3,054,041	\$3,119,555	\$65,514

Source: OJP and the Blackfeet Tribe

The OJP Financial Guide states that grantees should time their draw down requests to ensure that federal cash on hand is the minimum needed for disbursements or reimbursements to be made immediately or within 10 days and, if the funds are not spent or disbursed within 10 days, the grantee must return the funds to the awarding agency. For OJP Grant Number 2014-XV-BX-K031, we identified a special condition that prohibited the drawdown of indirect costs until the grantee had submitted a federally approved indirect cost rate agreement for FY 2014 and the special condition removed. However, this special condition was not removed until May 2017. Before this, the Blackfeet Tribe drew down funds to reimburse indirect cost expenses that resulted in 20 separate drawdowns that exceed expenditures for over 10 days, with an average of \$11,280 in excess funds for 107 days. The most egregious example was \$17,264 in excess cash on hand for 220 days. As of August 30, 2017, the day of the last transaction in the expenditure listing, drawdowns exceeded expenditures by \$2,648. It appears that the excess funds were drawn down in error as the Compliance Monitor separately computed indirect costs on all salary and fringe for the period without considering indirect cost that was already charged to the grant. Therefore, we recommend that the OJP remedy \$2,648 in unsupported excess drawdowns under Grant Number 2014-XV-BX-K031.

Similarly, the COPS Office TRGP Grant Owner's Manual states that grantees may receive funds no more than 10 days in advance, and that grantees should time the request for payment to ensure that federal cash on hand is the minimum needed based upon immediate cash disbursements needs. For COPS Office Hiring Grant Number 2012-HH-WX-0012, we identified eight drawdowns that resulted in excess funds on hand for over 10 days. All eight instances can be attributed to errors in reading, or the recording of expenses and revenue in the Statements of Revenues and Expenditures used for drawdown computations. Five of the excess drawdowns resulted in the Blackfeet Tribe having, on average, about \$25,000 in excess cash on hand for 118 days. One of the excess drawdowns resulted in \$16,804 in excess cash on hand for 28 days. Two of the excess drawdowns resulted in the Blackfeet Tribe having about \$20,400 in excess cash on hand for 75 days.

Based on the information outlined above, we determined that the Blackfeet Tribe does not have adequate policies and procedures to prevent drawing down excess cash. Therefore, we recommend that the COPS Office, OJP, and OVW coordinate with the Blackfeet Tribe to develop and implement drawdown policies and procedures that address the adherence to award special conditions and the recording of grant drawdowns in the accounting system in a timely manner.

Federal Financial Reports

According to the COPS Office TRGP Grant Owner's Manual, the OJP Financial Guide, and the OVW Financial Grants Management Guide, recipients shall report the actual expenditures and unliquidated obligations incurred, including indirect costs, for the reporting period on each financial report as well as cumulative expenditures.¹⁶ To determine whether the Blackfeet Tribe submitted accurate Federal Financial Reports (FFR), we compared the four most recent reports to the Blackfeet Tribe's accounting records for each grant, for the period July 2016 through June 2017.

We determined that quarterly and cumulative expenditures for the reports reviewed generally matched the accounting records. However, we found that the cumulative expenditures in the FFRs did not match the Blackfeet Tribe's accounting records for OVW Grant Number 2012-TW-AX-0025. The cumulative expenditures in the FFRs were about \$9,000 less than the accounting records for all four FFRs in our judgmental sample. The contract controller stated that the outstanding cumulative differences would be resolved in the final FFR, and that accrual adjustments would not be finalized until December 2017. As the Blackfeet Tribe submitted the final FFR for Grant Number 2012-TW-AX-0025 in December 2017, we recommend that the OVW verify the expenditures reported in the final FFR to the accounting records for Grant Number 2012-TW-AX-0025.

For COPS Office TRGP Hiring Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014, OJP Grant Numbers 2014-TY-FX-0008, and 2014-XV-BX-K031, and OVW Grant Number 2012-TW-AX-0025, we found that the Blackfeet Tribe did not report indirect cost expense in 16 of these 20 FFRs. Therefore, we recommend that the COPS Office, OJP, and OVW coordinate with the Blackfeet Tribe to develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expense.

¹⁶ The COPS Office has grantees report cumulative expenditure balances in the Federal Financial Reports (FFR), and does not require the reporting of period expenditures.

CONCLUSION AND RECOMMENDATIONS

As a result of our audit testing, we concluded that the Blackfeet Tribe did not adequately manage the awards we reviewed as we found significant non-compliance and deficiencies in most of the areas we reviewed, including the failure to demonstrate achieving the grants' stated goals and objectives. For the COPS Office TRGP Hiring Grants, we identified indications of supplanting that resulted in \$951,735 in unallowable questioned costs. Additionally, the Blackfeet Tribe did not: complete evaluations of their community policing plan, report accurate information in the CTAS application, timely fill vacancies, or timely complete background checks. Further, the Blackfeet Tribe will not meet retention requirements for one officer position related to the 2014 COPS Office TRGP Hiring Grant. For the OJP Adult and Juvenile Court Program grants, the Blackfeet Tribe has not demonstrated that timeline activities and objectives have been achieved while also suffering excessive delays. Specifically, for both programs, the Blackfeet Tribe did not demonstrate that it hired a qualified Project Coordinator, obtained a case management system and trained the Data Collection Specialist on this software, completed an external evaluation, or for the Adult Court Program, completed the strategic plan. Additionally, the Adult and Juvenile Court Program activities were not focused on substance abuse offenders, treatment services for offenders, or relapse prevention for offenders. As a result, we questioned \$192,349 as unsupported questioned costs for both grants. For the OJP Vision 21 Program, the Blackfeet Tribe did not retain documentation to support grant accomplishments prior to August 2016. Additionally, the project has been delayed and the Blackfeet Tribe could not demonstrate that any of five strategic planning framework steps have been completed as of September 2017. Therefore, we questioned \$180,348 in unsupported grant expenditures regarding the lack of support for program accomplishments prior to August 2016. Regarding the Blackfeet DV Program, the Blackfeet Tribe did not setup transitional housing. Additionally, victim services were not adequately documented, and we found instances where pre-paid fuel cards, intended to support emergency services for victims, were instead used for employees. Finally, we found the Blackfeet DV Program could improve its coordination with stakeholders, such as the BLES, to ensure cohesive and consistent services to victims of crime.

We also found that the Blackfeet Tribe did not comply with essential award conditions related to performance reports, award special conditions, use of funds, drawdowns, and federal financial reports. Specifically, we found that the Blackfeet Tribe: (1) did not track or document all performance measures; (2) did not comply with all special conditions; (3) charged unallowable personnel and overtime costs, travel, equipment, supplies, contract, and other direct costs to the awards; (4) did not adequately document personnel costs, travel, equipment, supply, contract, and other direct cost transactions; and (5) overdrew grant funds on Grant Number 2014-XV-BX-K031. As a result of these deficiencies, we questioned \$1,867,677 in net questioned costs. Therefore, we provide 56 recommendations to the Blackfeet Tribe to address these deficiencies.

We recommend that the COPS Office:

1. Remedy \$633,667 under Grant Number 2012-HH-WX-0012 and \$318,068 under Grant Number 2014-HH-WX-0014 in grant drawdowns during periods where there were indications of supplanting.
2. Remedy \$71,419 in unallowable personnel and associated fringe related to overtime and pay rates in excess of the entry-level rates:
 - a. \$50,739 under Grant Number 2012-HH-WX-0012; and
 - b. \$20,680 under Grant Number 2014-HH-WX-0014.
3. Remedy \$2,399 in unallowable personnel and associated fringe related to officers that were not part of the approved budget under Grant Number 2012-HH-WX-0012.
4. Remedy \$8,776 in unsupported personnel and associated fringe, specifically:
 - a. \$6,115 under Grant Number 2012-HH-WX-0012; and
 - b. \$2,661 under Grant Number 2014-HH-WX-0014.
5. Remedy \$42,490 in unallowable supply costs that were not in budget, scope, or both under Grant Number 2014-HE-WX-0015.
6. Remedy \$160,111 in unsupported supply costs under Grant Number 2014-HE-WX-0015.
7. Coordinate with the Blackfeet Tribe to ensure program effectiveness is evaluated, which includes formal evaluations.
8. Coordinate with the Blackfeet Tribe to develop and implement procedures to report accurate demographic information in its CTAS applications.
9. Ensure the Blackfeet Tribe develops and implements policies and procedures to meet the non-supplanting grant condition.
10. Coordinate with the Blackfeet Tribe to develop and implement policy to timely complete background checks.
11. Coordinate with the Blackfeet Tribe to: (1) obtain an electronic timekeeping system; (2) update the payroll system to properly account for Tribal Holiday hours, overtime, and approved pay rates; (3) train law enforcement supervisors on proper authorization techniques, and (4) train Compliance Monitors to properly allocate unallowable overtime to the appropriate funding source.
12. Coordinate with the Blackfeet Tribe to submit budget modifications to account for the updated indirect cost rates under Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014.

We recommend that the OJP:

13. Remedy \$192,349 in unsupported grant expenditures regarding the lack of support for program accomplishments and activities that did not support program goals and objectives that occurred before certain Project Coordinators started under the Adult and Juvenile Court Programs, specifically:
 - a. \$23,934 under Grant Number 2014-AC-BX-0022, from February 2016 through November 13, 2016; and
 - b. \$168,415 under Grant Number 2014-TY-FX-0008, from February 2015 through October 2, 2016;
14. Remedy \$180,348 in unsupported grant expenditures under Grant Number 2014-XV-BX-K031 regarding lack of support for program accomplishments from November 2014 through July 2016.
15. Remedy \$174,844 in unallowable grant expenditures that occurred before the related special conditions were removed, specifically:
 - a. \$148,787 under Grant Number 2014-TY-FX-0008; and
 - b. \$26,057 under Grant Number 2014-XV-BX-K031.
16. Remedy \$14,289 in unsupported personnel and associated fringe costs related to the lack of time and effort reports, specifically:
 - a. \$5,883 under Grant Number 2014-AC-BX-0022;
 - b. \$6,764 under Grant Number 2014-TY-FX-0008; and
 - c. \$1,642 under Grant Number 2014-XV-BX-K031.
17. Remedy \$1,808 in unsupported personnel and associated fringe costs under Grant Number 2014-XV-BX-K031.
18. Remedy \$18,458 in unallowable travel costs, specifically:
 - a. \$7,072 under Grant Number 2014-AC-BX-0022;
 - b. \$7,124 under Grant Number 2014-TY-FX-0008; and
 - c. \$4,262 under Grant Number 2014-XV-BX-K031.
19. Remedy \$6,334 in unsupported travel costs, specifically:
 - a. \$2,964 under Grant Number 2014-AC-BX-0022;
 - b. \$2,880 under Grant Number 2014-TY-FX-0008; and
 - c. \$490 under Grant Number 2014-XV-BX-K031.

20. Remedy \$3,050 in unallowable equipment costs that were not in budget, scope, or both under Grant Number 2014-TY-FX-0008.
21. Remedy \$31,620 in unallowable supply costs, specifically:
 - a. \$1,199 under Grant Number 2014-AC-BX-0022;
 - b. \$21,143 under Grant Number 2014-TY-FX-0008; and
 - c. \$9,278 under Grant Number 2014-XV-BX-K031.
22. Remedy \$1,027 in unsupported supply costs, specifically:
 - a. \$375 under Grant Number 2014-TY-FX-0008; and
 - b. \$652 under Grant Number 2014-XV-BX-K031.
23. Remedy \$15,362 in unallowable contractor and consultant costs, specifically:
 - a. \$11,190 under Grant Number 2014-TY-FX-0008; and
 - b. \$4,172 under Grant Number 2014-XV-BX-K031.
24. Remedy \$6,990 in unsupported contractor and consultant costs, specifically:
 - a. \$5,365 under Grant Number 2014-TY-FX-0008; and
 - b. \$1,625 under Grant Number 2014-XV-BX-K031.
25. Remedy \$6,227 in unallowable other direct costs that were not in budget, scope, or both, specifically:
 - a. \$362 under Grant Number 2014-AC-BX-0022;
 - b. \$2,233 under Grant Number 2014-TY-FX-0008; and
 - c. \$3,632 under Grant Number 2014-XV-BX-K031.
26. Remedy \$688 in unsupported other direct costs, specifically:
 - a. \$100 under Grant Number 2014-TY-FX-0008; and
 - b. \$588 under Grant Number 2014-XV-BX-K031.
27. Remedy \$30,541 in unallowable cost categories that were not part of the approved budget.
28. Remedy \$2,648 in unsupported excess drawdowns under Grant Number 2014-XV-BX-K031.
29. Coordinate with the Blackfeet Tribe to provide additional oversight and monitoring of the Blackfeet Tribe to ensure that the awards' goals and

objectives are adequately achieved prior to the end of the awards for Grant Numbers 2014-AC-BX-0022 and 2014-TY-FX-0008.

30. Ensure grant activities for the Vision 21 Program, under Grant Number 2014-XV-BX-K031, are completed in a timely manner.
31. Coordinate with the Blackfeet Tribe to correct and resubmit the two progress reports under Grant Number 2014-XV-BX-K031: January through June 2017, and July through December 2017.
32. Coordinate with the Blackfeet Tribe to establish a process to document employee time and effort when working on multiple grant programs and/or cost activities.

We recommend that the OVW:

33. Remedy \$268,283 in unallowable grant expenditures that occurred before the grant budget was approved and the related special condition removed under Grant Number 2012-TW-AX-0025.
34. Remedy \$1,898 in unsupported personnel and associated fringe under Grant Number 2012-TW-AX-0025.
35. Remedy \$386 in unallowable travel costs under Grant Number 2012-TW-AX-0025.
36. Remedy \$1,352 in unsupported travel costs under Grant Number 2012-TW-AX-0025.
37. Remedy \$12,851 in unallowable equipment costs that were not in budget, scope, or both under Grant Number 2012-TW-AX-0025.
38. Remedy \$375 in unsupported equipment costs under Grant Number 2012-TW-AX-0025.
39. Remedy \$4,214 in unallowable supply costs that were not in budget, scope, or both under Grant Number 2012-TW-AX-0025.
40. Remedy \$3,510 in unsupported consultant costs under Grant Number 2012-TW-AX-0025.
41. Remedy \$6,537 in unallowable other direct costs under Grant Number 2012-TW-AX-0025.
42. Remedy \$8,634 in unsupported other direct costs under Grant Number 2012-TW-AX-0025.
43. Remedy \$9,163 in unallowable grant expenditures greater than 10 percent of the total award amount.

44. Coordinate with the Blackfeet Tribe to ensure all program goals are completed under Grant Number 2012-TW-AX-0025.
45. Coordinate with the Blackfeet Tribe to verify the appropriateness of \$4,900 in gift card transactions that we identified under Grant Number 2012-TW-AX-0025.
46. Verify the expenditures reported in the final FFR to the accounting records for Grant Number 2012-TW-AX-0025.

We recommend that the COPS Office, OJP, and OVW:

47. Coordinate with the Blackfeet Tribe to develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.
48. Coordinate with the Blackfeet Tribe to develop and implement procedures to ensure compliance with all award special conditions.
49. Coordinate with the Blackfeet Tribe to update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions and that the appropriate Blackfeet Tribe Compliance Monitors and program officials complete DOJ approved financial grant administration training.
50. Coordinate with the Blackfeet Tribe to develop and implement policy and procedures regarding the retention of pertinent grant records for at least 3 years following the awarding agency officially closing the grant.
51. Coordinate with the Blackfeet Tribe to develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform an inventory of accountable property under the awards.
52. Ensure the Blackfeet Tribe implements an after-the-fact travel voucher policy and procedure to verify and account for travel advances.
53. Ensure the Blackfeet Tribe develops policy to address deficiencies with budget management.
54. Coordinate with the Blackfeet Tribe to develop and implement policies and procedures for determining grant budgets for DOJ grants.
55. Coordinate with the Blackfeet Tribe to develop and implement drawdown policies and procedures that address the adherence to award special conditions and the recording of grant drawdowns in the accounting system in a timely manner.

56. Coordinate with the Blackfeet Tribe to develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expense.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The objectives of this audit were to: (1) evaluate the grantee’s design and implementation of its crime victim assistance programs; (2) determine whether costs claimed under the grants were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the grant; and (3) to determine whether the grantee demonstrated adequate progress towards achieving the program goals and objectives. To accomplish these objectives, we assessed performance in the following areas of grant management: grant planning and execution, program requirements and performance reporting, grant financial management, expenditures, budget management and control, drawdowns, federal financial reports, and retention plan.¹⁷

Scope and Methodology

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This was an audit of the Office of Community Oriented Policing Services (COPS Office), Office of Justice Programs (OJP), and Office on Violence Against Women (OVW) grants awarded to the Blackfeet Tribe. The COPS Office awarded \$635,867 through Grant Number 2012-HH-WX-0012, \$346,359 through Grant Number 2014-HH-WX-0014, and \$634,603 through Grant Number 2014-HE-WX-0015 under the COPS Office Tribal Resources Grant Program (TRGP), associated with the Coordinated Tribal Assistance Solicitation (CTAS) Purpose Area 1. Additionally, OJP awarded \$688,402 through Grant Number 2014-AC-BX-0022 under the Bureau of Justice Assistance Indian Alcohol and Substance Abuse Program, CTAS Purpose Area 3; \$498,988 through Grant Number 2014-TY-FX-0008 under Office of Juvenile Justice Delinquency Prevention, CTAS Purpose Area 9; and \$660,000 through Grant Number 2014-XV-BX-K031 under the Office for Victims of Crime Vision 21 Tribal Community Wellness Centers Program. Finally, the OVW awarded \$900,000 through Grant Number 2012-TW-AX-0025 under the OVW Tribal Governments Program, CTAS Purpose Area 6. As of August 24, 2017, the Blackfeet Tribe had drawn down \$3,054,041 of the total grant funds awarded. Our audit concentrated on, but was not limited to September 1, 2012, the project start date for Grant Number 2012-HH-WX-0012, through September 14, 2017, the last day of our audit work. Grant Number 2014-HE-WX-0015 ended August 31, 2017; and Grant Number 2012-TW-AX-0025

¹⁷ The assessment of the retention plan only applied to the two COPS Office TRGP hiring grants, Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014.

ended September 30, 2017, although grant activity ceased in April 2017. Grant Numbers 2012-HH-WX-0012, 2014-HH-WX-0014, 2014-AC-BX-0022, 2014-TY-FX-0008, and 2014-XV-BX-K031 were ongoing at the time of our review.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of the Blackfeet Tribe's activities related to the audited grants. We performed sample-based audit testing for grant expenditures including payroll and fringe benefit charges, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. In general, we selected our judgmental sample based on high-dollar transactions from each cost category and from periods with high activity. The COPS Office TRGP Grant Owner's Manual, OJP Financial Guide, OVW Financial Grants Management Guide, and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from OJP's Grants Management System as well as the Blackfeet Tribe's accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole, therefore any findings identified involving information from those systems were verified with documentation from other sources.

APPENDIX 2

SCHEDULE OF DOLLAR-RELATED FINDINGS FOR THE OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, OFFICE OF JUSTICE PROGRAMS, AND OFFICE ON VIOLENCE AGAINST WOMEN GRANTS

<u>Description</u>	<u>Amount</u>	<u>Page</u>
Questioned Costs:		
Unallowable Personnel and Associated Fringe related to:		
Overtime and pay rates in excess of the entry level rate	\$71,419	27
Other reasons	2,399	27
Unallowable Travel Costs	18,844	30
Unallowable Equipment Costs	15,901	31
Unallowable Supply Costs	78,324	31
Unallowable Contract and Consultant Costs	15,362	32
Unallowable Other Direct Costs	12,764	33
Noncompliance with Special Conditions	443,127	20
Expenditures in Excess of the 10-percent Rule	9,163	34
Cost Categories not Approved in the Grant Budget	30,541	34
Indications of Supplanting	<u>951,735</u>	9
Unallowable Costs	\$1,649,579	
Personnel and Associated Fringe related to:		
Allocation is not documented	\$14,289	28
Other reasons	12,482	28
Travel Costs	7,686	30
Equipment Costs	375	31
Supply Costs	161,138	32
Contractor and Consultant Costs	10,500	32
Other Direct Costs	9,322	33
Unsupported Costs Related to Program Performance	372,697	13, 14
Unsupported Costs Related to Excess Drawdowns	<u>2,648</u>	36
Unsupported Costs	\$591,137	
<i>Gross Questioned Costs</i> ¹⁸	<u>\$2,240,716</u>	

¹⁸ **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; 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, where appropriate.

Less Duplicate Questioned Costs ¹⁹	<u>(373,039)</u>
Net Questioned Costs	\$1,867,677
TOTAL DOLLAR-RELATED FINDINGS	<u>\$1,867,677</u>

¹⁹ Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amount, as detailed in the agencies' Subsidiary Schedules of Dollar-Related Findings on the following pages.

**Subsidiary Schedule of Dollar-Related Findings for the
Office of Community Oriented Policing Services**

<u>Description</u>	<u>Amount</u>	<u>Page</u>
Questioned Costs:		
Unallowable Personnel and Associated Fringe related to:		
Overtime and pay rates in excess of the entry level rate	\$71,419	27
Other reasons	2,399	27
Unallowable Supply Costs	42,490	31
Indications of Supplanting	<u>951,735</u>	9
Unallowable Costs	\$1,068,043	
Personnel and Associated Fringe	\$8,776	28
Supply Costs	<u>160,111</u>	32
Unsupported Costs	\$168,887	
<i>Gross Questioned Costs</i>	<i>\$1,236,930</i>	
Less Duplicate Questioned Costs ²⁰	<u>(84,050)</u>	
Net Questioned Costs	<u>\$1,152,880</u>	
TOTAL DOLLAR-RELATED FINDINGS	<u>\$1,152,880</u>	

²⁰ Some costs were questioned for more than one reason. Net questioned costs of \$1,152,880 exclude the duplicate amount, which includes the following: (1) \$78,062 in personnel and fringe that was either unallowable due to overtime and pay rates in excess of the entry-level rate, unsupported, or both related to indications of supplanting; (2) \$4,532 in personnel and fringe that was both unallowable and unsupported; and (3) \$1,456 related to the purchase of extra batteries for portable radios that was both unallowable and unsupported.

**Subsidiary Schedule of Dollar-Related Findings for the
Office of Justice Programs**

<u>Description</u>	<u>Amount</u>	<u>Page</u>
Questioned Costs:		
Unallowable Travel Costs	\$18,458	30
Unallowable Equipment Costs	3,050	31
Unallowable Supply Costs	31,620	31
Unallowable Contract and Consultant Costs	15,362	32
Unallowable Other Direct Costs	6,227	33
Noncompliance with Special Conditions	174,844	22
Cost Categories not Approved in the Grant Budget	<u>30,541</u>	34
Unallowable Costs	\$280,102	
Personnel and Associated Fringe related to:		
Allocation is not documented	\$14,289	28
Other reasons	1,808	28
Travel Costs	6,334	30
Supply Costs	1,027	32
Contractor and Consultant Costs	6,990	32
Other Direct Costs	688	33
Unsupported Costs Related to Program Performance	372,697	13, 14
Unsupported Costs Related to Excess Drawdowns	<u>2,648</u>	36
Unsupported Costs	\$406,481	
<i>Gross Questioned Costs</i>	<i>\$686,583</i>	
Less Duplicate Questioned Costs ²¹	<u>(283,777)</u>	
Net Questioned Costs	\$402,806	
TOTAL DOLLAR-RELATED FINDINGS	<u>\$402,806</u>	

²¹ Some costs were questioned for more than one reason. Net questioned costs of \$402,806 exclude the duplicate amount, which includes the following: (1) \$397 in travel that was unallowable as the traveler was not associated with the grant program and was unallowable as it did not comply with Federal Travel Regulations; (2) \$13,337 in travel, supplies, contractor, consultant, and other direct costs that were both questioned as unallowable and unsupported; (3) \$37,629 in multiple cost categories that were unallowable, unsupported, or both that were also questioned as unallowable as part of our review of special conditions; (4) \$24,181 in equipment and supplies costs that were unallowable, unsupported, or both during grant expenditure testing under Grant Number 2014-TY-FX-0008 that were also questioned as unallowable as part of our review of budget and management control; and (5) \$208,233 in multiple costs categories that were unallowable, unsupported, or both related to grant performance under Grant Numbers 2014-AC-BX-0022, 2014-TY-FX-0008, and 2014-XV-BX-K031.

**Subsidiary Schedule of Dollar-Related Findings for the
Office on Violence Against Women**

<u>Description</u>	<u>Amount</u>	<u>Page</u>
Questioned Costs:		
Unallowable Travel Costs	\$386	30
Unallowable Equipment Costs	12,851	31
Unallowable Supply Costs	4,214	31
Unallowable Other Direct Costs	6,537	33
Noncompliance with Special Conditions	268,283	22
Expenditures in Excess of the 10-percent Rule	<u>9,163</u>	34
Unallowable Costs	\$301,434	
Personnel and Associated Fringe	\$1,898	28
Travel Costs	1,352	30
Equipment Costs	375	31
Consultant Costs	3,510	32
Other Direct Costs	<u>8,634</u>	33
Unsupported Costs	\$15,769	
<i>Gross Questioned Costs</i>	<i>\$317,203</i>	
Less Duplicate Questioned Costs ²²	<u>(5,212)</u>	
Net Questioned Costs	\$311,991	
TOTAL DOLLAR-RELATED FINDINGS	<u>\$311,991</u>	

²² Some costs were questioned for more than one reason. Net questioned costs of \$311,991 exclude the duplicate amount, which includes the following: (1) \$2,512 in questioned costs from multiple cost categories that were unallowable, unsupported, or both when the Blackfeet Tribe was prohibited from expending funds by a special condition; (2) \$45 in equipment costs that were both unallowable and unsupported; and (3) \$2,655 in other direct costs that were both unallowable and unsupported.

BLACKFEET TRIBE RESPONSE TO THE DRAFT AUDIT REPORT²³

BLACKFEET NATION

Response to Office of the Inspector General's Draft Audit Report, Office of Community Oriented Policing Services, Office of Justice Programs, and Office on Violence Against Women Grants Awarded to the Blackfeet Tribe

Following is a response to findings and recommendations directed to the Office of Justice Programs (OJP) included in the Office of the Inspector General's (OIG's) draft audit report entitled *Office of Community Oriented Policing Services, Office of Justice Programs, and Office on Violence Against Women Grants Awarded to the Blackfeet Tribe*. The draft report contains fifty-six recommendations. The draft audit report recommendations are restated in bold and are followed by the Tribe's response.

COMMUNITY ORIENTED POLICING SERVICES (COPS):

- 1. Remedy \$633,667 under Grant Number 2012-HH-WX-0012 and \$318,068 under Grant Number 2014-HH-WX-0014 in grant drawdowns during periods where there were indications of supplanting.**

The Tribe is researching and looking into this recommendation.

- 2. Remedy \$71,419 in unallowable personnel and associated fringe related to overtime and pay rates in excess of the entry-level rates:**

- a. \$50,739 under Grant Number 2012-HH-WX-0012; and**
- b. \$20,680 under Grant Number 2014-HH-WX-0014.**

The Tribe partially agrees with this recommendation. We are uncertain as to how some of the amounts in question are calculated and will require further input from the OIG to proceed.

- 3. Remedy \$2,399 in unallowable personnel and associated fringe related to officers that were not part of the approved budget under Grant Number 2012-HH-WX-0012.**

The Tribe is researching and looking into this recommendation.

- 4. Remedy \$8,776 in unsupported personnel and associated fringe, specifically:**

- a. \$6,115 under Grant Number 2012-HH-WX-0012; and**
- b. \$2,661 under Grant Number 2014-HH-WX-0014.**

The Tribe is researching and looking into this recommendation.

- 5. Remedy \$42,490 in unallowable supply costs that were not in budget, scope, or both under Grant Number 2014-HE-WX-0015.**

The Tribe is researching and looking into this recommendation.

²³ Attachments referenced in the grantee's response were not included in this final report.

6. Remedy \$160,111 in unsupported supply costs under Grant Number 2014-HE-WX-0015.

The Tribe partially disagrees with this recommendation. The Tribe obtained sole source justification which is included as Attachment A; however, the Tribe did not provide the sole source justification to the COPS Office for approval prior to obligating, expending, or drawing down grant funds. The Tribe will work with the COPS Office to remedy the prior approval part of the recommendation.

7. Coordinate with the Blackfeet Tribe to ensure program effectiveness is evaluated, which includes formal evaluations.

The Tribe is in the process of developing and implementing procedures to ensure the program completes assessments related to program effectiveness. We anticipate completion by September 30, 2019.

8. Coordinate with the Blackfeet Tribe to develop and implement procedures to report accurate demographic information in its CTAS applications.

The Tribe is in the process of developing and implementing procedures to ensure accurate demographic information reported. The Tribe will coordinate with the COPS Office to provide updated information. We anticipate completion by September 30, 2019.

9. Ensure the Blackfeet Tribe develops and implements policies and procedures to meet the non-supplanting grant condition.

The Tribe is in the process of developing and implementing procedures to ensure all special grant conditions are monitored for compliance. The Tribe will include these procedures in its updated Policies and Procedures Manual which will be approved and implemented by October 1, 2018.

10. Coordinate with the Blackfeet Tribe to develop and implement policy to timely complete background checks.

The Tribe is in the process of updating its procedures for background checks and will implement additional procedures to ensure background checks are completed timely. We anticipate completion by September 30, 2019.

11. Coordinate with the Blackfeet Tribe to: (1) obtain an electronic timekeeping system; (2) update the payroll system to properly account for Tribal Holiday hours, overtime, and approved pay rates; (3) train law enforcement supervisors on proper authorization techniques, and (4) train Compliance Monitors to properly allocate unallowable overtime to the appropriate funding source.

The Tribe believes an electronic timekeeping system is not feasible unless the purchase, implementation, and training costs are provided for with separate and specific grant dollars. The Tribe will review its payroll system wage codes and current timekeeping process to determine if changes should be made to better identify Tribal Holiday hours and overtime. The Tribe is in the process of implementing procedures to ensure that Program Directors, Supervisors, and Compliance Monitors are provided with adequate supporting information when authorizing wage rates and time including the allocation of overtime to the appropriate funding source. Implementation will take place no later than September 30, 2019.

12. Coordinate with the Blackfeet Tribe to submit budget modifications to account for the updated indirect cost rates under Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014.

The Tribe will submit these modifications no later than September 30, 2019.

OFFICE OF JUSTICE PROGRAMS (OJP):

13. Remedy \$192,349 in unsupported grant expenditures regarding the lack of support for program goals and objectives and activities that did not support program goals and objectives, specifically:

- a. \$23,934 under Grant Number 2014-AC-BX-0022, from February 2016 through November 13, 2016; and
- b. \$168,415 under Grant Number 2014-TY-FX-0008, from February 2015 through October 2, 2016;

The Tribe is researching and looking into this recommendation.

14. Remedy \$180,348 in unsupported grant expenditures under Grant Number 2014-XV-BX-K031 regarding lack of support for program accomplishments from November 2014 through July 2016.

The Tribe is researching and looking into this recommendation.

15. Remedy \$174,844 in unallowable grant expenditures that occurred before the related special conditions were removed, specifically:

- a. \$148,787 under Grant Number 2014-TY-FX-0008; and
- b. \$26,057 under Grant Number 2014-XV-BX-K031.

The Tribe is researching and looking into this recommendation.

16. Remedy \$14,289 in unsupported personnel and associated fringe costs related to the lack of time and effort reports, specifically:

- a. \$5,883 under Grant Number 2014-AC-BX-0022;
- b. \$6,764 under Grant Number 2014-TY-FX-0008; and
- c. \$1,642 under Grant Number 2014-XV-BX-K031.

The Tribe is researching and looking into this recommendation.

17. Remedy \$1,808 in unsupported personnel and associated fringe costs under Grant Number 2014-XV-BX-K031.

The Tribe disagrees with this recommendation. The Tribe previously provided support for the \$1,808 of personnel and associated fringe costs to the OIG. As the support for this finding includes sensitive information, the Tribe will provide the support directly to the Office of Justice Programs.

18. Remedy \$18,458 in unallowable travel costs, specifically:

- a. \$7,072 under Grant Number 2014-AC-BX-0022;
- b. \$7,124 under Grant Number 2014-TY-FX-0008; and
- c. \$4,262 under Grant Number 2014-XV-BX-K031.

The Tribe is researching and looking into this recommendation.

19. Remedy \$6,334 in unsupported travel costs, specifically:

- a. \$2,964 under Grant Number 2014-AC-BX-0022;
- b. \$2,880 under Grant Number 2014-TY-FX-0008; and
- c. \$490 under Grant Number 2014-XV-BX-K031

The Tribe is researching and looking into this recommendation.

20. Remedy \$3,050 in unallowable equipment costs that were not in budget, scope, or both under Grant Number 2014-TY-FX-0008.

The Tribe is researching and looking into this recommendation.

21. Remedy \$31,620 in unallowable supply costs, specifically:

- a. \$1,199 under Grant Number 2014-AC-BX-0022;
- b. \$21,143 under Grant Number 2014-TY-FX-0008; and
- c. \$9,278 under Grant Number 2014-XV-BX-K031.

The Tribe is researching and looking into this recommendation.

22. Remedy \$1,027 in unsupported supply costs, specifically:

- a. \$375 under Grant Number 2014-TY-FX-0008; and
- b. \$652 under Grant Number 2014-XV-BX-K031.

The Tribe is researching and looking into this recommendation.

23. Remedy \$15,362 in unallowable contractor and consultant costs, specifically:

- a. \$11,190 under Grant Number 2014-TY-FX-0008; and
- b. \$4,172 under Grant Number 2014-XV-BX-K031.

The Tribe is researching and looking into this recommendation.

24. Remedy \$6,990 in unsupported contractor and consultant costs, specifically:

- a. \$5,365 under Grant Number 2014-TY-FX-0008; and
- b. \$1,625 under Grant Number 2014-XV-BX-K031.

The Tribe is researching and looking into this recommendation.

25. Remedy \$6,227 in unallowable other direct costs that were not in budget, scope, or both, specifically:

- a. \$362 under Grant Number 2014-AC-BX-0022;
- b. \$2,233 under Grant Number 2014-TY-FX-0008; and

c. \$3,632 under Grant Number 2014-XV-BX-K031.

The Tribe is researching and looking into this recommendation.

26. Remedy \$688 in unsupported other direct costs, specifically:

- a. \$100 under Grant Number 2014-TY-FX-0008; and**
- b. \$588 under Grant Number 2014-XV-BX-K031.**

The Tribe is researching and looking into this recommendation.

27. Remedy \$30,541 in unallowable cost categories that were not part of the approved budget.

The Tribe is researching and looking into this recommendation.

28. Remedy \$2,648 in unsupported excess drawdowns under Grant Number 2014-XV-BX-K031.

The Tribe is researching and looking into this recommendation.

29. Coordinate with the Blackfeet Tribe to provide additional oversight and monitoring of the Blackfeet Tribe to ensure that the awards' goals and objectives are adequately achieved prior to the end of the awards for Grant Numbers 2014-AC-BX-0022 and 2014-TY-FX-0008.

The Tribe will assess the awards' goals and objectives and coordinate with OJP to ensure the goals and objectives are adequately achieved prior to the current award end dates or obtain no-cost extensions from OJP where necessary.

30. Ensure grant activities for the Vision 21 Program, under Grant Number 2014-XV-BX-K031, are completed in a timely manner.

The Tribe will assess the progress of the grant activities and coordinate with OJP to ensure the activities are completed in a timely manner. The Tribe will obtain no-cost extension from OJP where necessary.

31. Coordinate with the Blackfeet Tribe to correct and resubmit the two progress reports under Grant Number 2014-XV-BX-K031: January through June 2017, and July through December 2017.

The Tribe will resubmit these reports no later than September 30, 2019.

32. Coordinate with the Blackfeet Tribe to establish a process to document employee time and effort when working on multiple grant programs and/or cost activities.

The Tribe has procedures in place regarding time and effort documentation. The Tribe will provide training to all program employees and will implement additional procedures to ensure Compliance Monitors approve the time and effort documentation prior to processing. The Tribe will include the additional procedures in its updated Policies and Procedures Manual which will be approved and implemented by October 1, 2018.

OFFICE ON VIOLENCE AGAINST WOMEN (OVW):

33. Remedy \$268,283 in unallowable grant expenditures that occurred before the grant budget was approved and the related special condition removed under Grant Number 2012-TW-AX-0025.

The Tribe disagrees with this recommendation. The Tribe received a GAN on October 22, 2014 (Attachment B) removing the special condition related to funds expended from 10/1/2012-9/30/2014 totaling \$268,801.

34. Remedy \$1,898 in unsupported personnel and associated fringe under Grant Number 2012-TW-AX-0025.

The Tribe agrees with the recommendation as it pertains to \$167 in personal and related fringe and will work with the OVW office to remedy these costs no later than September 30, 2019.

The Tribe does not agree with the remainder of these questioned costs which total \$1,731. As the support for this finding includes sensitive information, the Tribe will provide the support directly to the OVW.

35. Remedy \$386 in unallowable travel costs under Grant Number 2012-TW-AX-0025.

The Tribe is uncertain as to how the amount in question is calculated and will require further input from the OIG to proceed.

36. Remedy \$1,352 in unsupported travel costs under Grant Number 2012-TW-AX-0025.

The Tribe is uncertain as to how \$40 of the amount in question is calculated and will require further input from the OIG to proceed. The Tribe disagrees with \$626 of the remaining \$1,312 questioned costs. Documentation supporting the travel costs were previously provided to the OIG. The Tribe will provide support directly to the OVW supporting the \$626. The Tribe does acknowledge that \$626 should have been reimbursed to the program when one attendee was unable to travel. The Tribe will coordinate with OVW to provide reimbursement of the \$626 to the program no later than September 30, 2019.

37. Remedy \$12,851 in unallowable equipment costs that were not in budget, scope, or both under Grant Number 2012-TW-AX-0025.

The Tribe is researching and looking into this recommendation.

38. Remedy \$375 in unsupported equipment costs under Grant Number 2012-TW-AX-0025.

The Tribe disagrees with this recommendation, except for \$29.90. The Tribe previously provided documentation to OIG supporting the equipment cost, except for the \$29.90. The Tribe will provide the support directly to the OVW and will coordinate with OVW to reimburse the program the \$29.90.

39. Remedy \$4,214 in unallowable supply costs that were not in budget, scope, or both under Grant Number 2012-TW-AX-0025.

The Tribe disagrees with this recommendation. The Tribe believes the supplies in question are within the budget and scope of the program as outlined in award's budget detail as the supplies are for education, outreach, advertisement of the program, domestic violence prevention, and training purposes. The Tribe will provide support and justification directly to the OVW regarding the costs in question.

40. Remedy \$3,510 in unsupported consultant costs under Grant Number 2012-TW-AX-0025.

The Tribe is researching and looking into this recommendation.

41. Remedy \$6,537 in unallowable other direct costs under Grant Number 2012-TW-AX-0025.

The Tribe is researching and looking into this recommendation. However, we agree with \$20.50 of the unallowable costs as they represent mileage over the IRS rate of \$0.56 at the time of the expense. The Tribe will coordinate with the OVW to reimburse the program the \$20.50.

42. Remedy \$8,634 in unsupported other direct costs under Grant Number 2012-TW-AX-0025.

The Tribe is researching and looking into this recommendation.

43. Remedy \$9,163 in unallowable grant expenditures greater than 10 percent of the total award amount.

The Tribe is researching and looking into this recommendation.

44. Coordinate with the Blackfeet Tribe to ensure all program goals are completed under Grant Number 2012-TW-AX-0025.

The Tribe is in the process of developing and implementing program procedures to ensure that program goals are adequately monitored and reported. The Tribe will coordinate with the OVW to ensure all program goals are completed.

45. Coordinate with the Blackfeet Tribe to verify the appropriateness of \$4,900 in gift card transactions that we identified under Grant Number 2012-TW-AX-0025.

The Tribe is researching and looking into this recommendation.

46. Verify the expenditures reported in the final FFR to the accounting records for Grant Number 2012-TW-AX-0025.

The Tribe is researching the amounts reported in the final FFRs and will coordinate with the OVW to reconcile discrepancies noted during this audit. We anticipate completion by September 30, 2019.

COPS OFFICE, OJP, AND OVW:

- 47. Coordinate with the Blackfeet Tribe to develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.**

The Tribe is in the process of developing and implementing program policies and procedures to ensure that grant program directors and applicable staff are adequately trained to provide accurate and timely progress reports. The Tribe will also implement procedures to ensure the Compliance Monitor ensures each program's compliance with required performance measures. The Tribe will include these procedures in its updated Policies and Procedures Manual which will be approved and implemented by October 1, 2018.

- 48. Coordinate with the Blackfeet Tribe to develop and implement procedures to ensure compliance with all award special conditions.**

As stated in #9 above, the Tribe is in the process of developing and implementing procedures to ensure all special grant conditions are monitored for compliance. The Tribe will include these procedures in its updated Policies and Procedures Manual which will be approved and implemented by October 1, 2018.

- 49. Coordinate with the Blackfeet Tribe to update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions and that the appropriate Blackfeet Tribe Compliance Monitors and program officials complete DOJ approved financial grant administration training.**

The Tribe will coordinate with the COPS Office, OJP, and OVW to determine what financial grant administration training is available and will provide that training to applicable Compliance Monitors and program directors and program staff. The Tribe will provide the COPS Office, OJP, and OVW a copy of the approved Policies and Procedures Manual by October 1, 2018.

- 50. Coordinate with the Blackfeet Tribe to develop and implement policy and procedures regarding the retention of pertinent grant records for at least 3 years following the awarding agency officially closing the grant.**

The Tribe will develop and implement appropriate record retention policies. The policies will be included in the manual the Tribe is currently working to complete and have implemented by October 1, 2018.

- 51. Coordinate with the Blackfeet Tribe to develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform an inventory of accountable property under the awards.**

The Tribe will review its current inventory process and update that process to include the specific information required by the grant manual and guides. The Tribe will implement additional procedures to ensure all property includes an inventory tag number and that property records are updated and reconciled.

52.Ensure the Blackfeet Tribe implements an after-the-fact travel voucher policy and procedure to verify and account for travel advances.

The Tribe has procedures in place to ensure travel costs are adequately supported prior to expensing to each grant. All travel advances are initially recorded as an employee receivable and expensed upon receipt of the trip documentation or withheld from the employee's paycheck if documentation is not provided. The Tribe believes the procedures are adequate and will coordinate with the COPS Office, OJP, and OVW to ensure agreement with the Tribe's current procedures.

53.Ensure the Blackfeet Tribe develops policy to address deficiencies with budget management.

The Tribe has budget management procedures in place to ensure budget amounts are not overspent. The Tribe will coordinate with the COPS Office, OJP, and OVW to ensure its current procedures are considered adequate.

54.Coordinate with the Blackfeet Tribe to develop and implement policies and procedures for determining grant budgets for DOJ grants.

The Tribe will coordinate with the COPS Office, OJP, and OVW to determine what additional policies and procedures should be implemented for determining grant budgets for DOJ grants.

55.Coordinate with the Blackfeet Tribe to develop and implement drawdown policies and procedures that address the adherence to award special conditions and the recording of grant drawdowns in the accounting system in a timely manner.

As stated in #9 above, the Tribe is in the process of developing and implementing procedures to ensure all special grant conditions are monitored for compliance. The Tribe will include these procedures in its updated Policies and Procedures Manual which will be approved and implemented by October 1, 2018. The Tribe believes its current procedures for recording grant drawdowns is adequate and properly records the drawdowns in the accounting system in a timely manner.

56.Coordinate with the Blackfeet Tribe to develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expense.

The Tribe believes its current procedures for quarterly financial reporting appropriately addresses timely and accurate reporting. The Tribe will review these procedures with its Compliance Monitors and applicable program staff to ensure all individuals associated with financial reporting are appropriately trained on the procedures and will provide continued training, as necessary, for updates or changes.

**OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
RESPONSE TO THE DRAFT AUDIT REPORT**



U.S. DEPARTMENT OF JUSTICE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
Grant Operations Directorate/Grant Monitoring Division
145 N Street, N.E., Washington, DC 20530

COPS

MEMORANDUM

To: David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General

From: LaToya Pickett-Bell
Management Analyst

Date: September 14, 2018 *LPB*

Subject: Response to the Draft Audit Report for the Blackfeet Tribe

This memorandum is in response to your August 1, 2018 draft audit report on COPS Tribal Resources Grant Program-Hire Grants #2012HHWX0012 and #2012HHWX0014 and COPS Tribal Resources Grant Program-Equipment/Training Grant #2014HEWX0015 awarded to the Blackfeet Tribe. For ease of review, the audit recommendation is stated in bold and underlined, followed by a response from COPS concerning the recommendation.

Recommendation 1 - Remedy \$633,667 under Grant Number 2012-HH-WX-0012 and \$318,068 under Grant Number 2014-HH-WX-0014 in grant drawdowns during periods where there were indications of supplanting.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to determine if the drawdowns violated the nonsupplanting requirement of the grant terms and conditions.

Request

Based on the planned action, COPS requests resolution of Recommendation 1.

COPS considers Recommendation 1 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

ADVANCING PUBLIC SAFETY THROUGH COMMUNITY POLICING

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
September 14, 2018
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Recommendation 2 - Remedy \$71,419 in unallowable personnel and associated fringe related to overtime and pay rates in excess of the entry-level rates:

- a. \$50,739 under Grant Number 2012-HH-WX-0012; and
- b. \$20,680 under Grant Number 2014-HH-WX-0014.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to determine if the drawdowns violated the unallowable costs requirement and remedy the unallowable costs as appropriate.

Request

Based on the planned action, COPS requests resolution of Recommendation 2.

COPS considers Recommendation 2 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 3 - Remedy \$2,399 in unallowable personnel and associated fringe related to officers that were not part of the approved budget under Grant Number 2012-HH-WX-0012.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to determine if the drawdowns violated the unallowable costs requirement and remedy the unallowable costs as appropriate.

Request

Based on the planned action, COPS requests resolution of Recommendation 3.

COPS considers Recommendation 3 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
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Recommendation 4 - Remedy \$8,776 in unsupported personnel and associated fringe, specifically:

- a. \$6,115 under Grant Number 2012-HH-WX-0012; and
- b. \$2,661 under Grant Number 2014-HH-WX-0014.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to determine if the drawdowns for personnel and fringe benefits were allowable under both grants and remedy the unsupported costs as appropriate.

Request

Based on the planned action, COPS requests resolution of Recommendation 4.

COPS considers Recommendation 4 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 5 - Remedy \$42,490 in unallowable supply costs that were not in budget, scope, or both under Grant Number 2014-HE-WX-0015.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to determine if the drawdowns violated the unallowable costs requirement and remedy the unallowable costs as appropriate.

Request

Based on the planned action, COPS requests resolution of Recommendation 5.

COPS considers Recommendation 5 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
September 14, 2018
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Recommendation 6 - Remedy \$160,111 in unsupported supply costs under Grant Number 2014-HE-WX-0015.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee to determine if the drawdowns for personnel and fringe benefits were allowable under the grant.

Request

Based on the planned action, COPS requests resolution of Recommendation 6.

COPS considers Recommendation 6 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 7 - Coordinate with the Blackfeet Tribe to ensure program effectiveness is evaluated, which includes formal evaluations.

The COPS Office concurs that the Blackfeet Tribe must ensure program effectiveness is evaluated, to include formal evaluations.

Planned Action

The COPS Office will work with the grantee to develop appropriate procedures for ensuring program effectiveness.

Request

Based on the planned action, COPS requests resolution of Recommendation 7.

COPS considers Recommendation 7 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 8 - Coordinate with the Blackfeet Tribe to develop and implement procedures to report accurate demographic information in its CTAS applications.

The COPS Office concurs that the Blackfeet Tribe must develop and implement procedures to report accurate demographic information in its CTAS applications.

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
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Planned Action

The COPS Office will work with the grantee to develop appropriate procedures for report accurate demographic information in its CTAS applications.

Request

Based on the planned action, COPS requests resolution of Recommendation 8.

COPS considers Recommendation 8 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 9- Ensure the Blackfeet Tribe develops and implements policies and procedures to meet the non-supplanting grant condition.

The COPS Office concurs that the Blackfeet Tribe must develop appropriate policies and procedures to meet the non-supplanting grant condition.

Planned Action

The COPS Office will work with the grantee to develop appropriate policies and procedures to meet the non-supplanting grant condition.

Request

Based on the planned action, COPS requests resolution of Recommendation 9.

COPS considers Recommendation 9 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 10- Coordinate with the Blackfeet Tribe to develop and implement policy to timely complete background checks.

The COPS Office concurs that the Blackfeet Tribe must develop and implement police to timely complete background checks.

Planned Action

The COPS Office will work with the grantee to develop and implement police to timely complete background checks.

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
September 14, 2018
Page 6

Request

Based on the planned action, COPS requests resolution of Recommendation 10.

COPS considers Recommendation 10 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 11- Coordinate with the Blackfeet Tribe to: (1) obtain an electronic timekeeping system; (2) update the payroll system to properly account for Tribal Holiday hours, overtime, and approved pay rates; (3) train law enforcement supervisors on proper authorization techniques, and (4) train Compliance Monitors to properly allocate unallowable overtime to the appropriate funding source.

The COPS Office concurs with this recommendation.

Planned Action

The COPS Office will work with the grantee obtain an electronic timekeeping system; update their payroll system to properly account for Tribal Holiday hours, overtime, and approved pay rates; train law enforcement supervisors on proper authorization techniques, and train Compliance Monitors to properly allocate unallowable overtime to the appropriate funding source.

Request

Based on the planned action, COPS requests resolution of Recommendation 11.

COPS considers Recommendation 11 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 12 - Coordinate with the Blackfeet Tribe to submit budget modifications to account for the updated indirect cost rates under Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014.

The COPS Office concurs that the Blackfeet Tribe must submit budget modifications to account for the updated indirect costs rates under the aforementioned grants.

Planned Action

The COPS Office will work with the Blackfeet Tribe to budget modifications to account for the updated indirect costs rates under the aforementioned grants.

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
September 14, 2018
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Request

Based on the planned action, COPS requests resolution of Recommendation 12.

COPS considers Recommendation 12 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 47 - Coordinate with the Blackfeet Tribe to develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.

The COPS Office concurs that the Blackfeet Tribe must develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.

Planned Action

The COPS Office will work with the grantee to develop and implement appropriate policies and procedures to ensure that progress reports are accurate and supported.

Request

Based on the planned action, COPS requests resolution of Recommendation 47.

COPS considers Recommendation 47 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 48 - Coordinate with the Blackfeet Tribe to develop and implement procedures to ensure compliance with all award special conditions.

The COPS Office concurs that the Blackfeet Tribe must develop and implement procedures to ensure compliance with all award special conditions.

Planned Action

The COPS Office will work with the grantee to develop and implement appropriate procedures to ensure compliance with all award special conditions.

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
September 14, 2018
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Request

Based on the planned action, COPS requests resolution of Recommendation 48.

COPS considers Recommendation 48 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 49 - Coordinate with the Blackfeet Tribe to update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions and that the appropriate Blackfeet Tribe Compliance Monitors and program officials complete DOJ approved financial grant administration training.

The COPS Office concurs that the Blackfeet Tribe must update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions and that the appropriate Blackfeet Tribe Compliance Monitors and program officials complete DOJ approved financial grant administration training.

Planned Action

The COPS Office will work with the grantee to update their financial policies and that the appropriate officials complete DOJ approved financial grant administration training.

Request

Based on the planned action, COPS requests resolution of Recommendation 49.

COPS considers Recommendation 49 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 50 – Coordinate with the Blackfeet Tribe to develop and implement policy and procedures regarding the retention of pertinent grant records for at least 3 years following the awarding agency officially closing the grant.

The COPS Office concurs that the Blackfeet Tribe must develop and implement policy and procedures regarding the retention of pertinent grant records for at least 3 years following the awarding agency officially closing the grant.

Planned Action

The COPS Office will work with the grantee to develop and implement appropriate policy and procedures addressing the record retention requirement.

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
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Request

Based on the planned action, COPS requests resolution of Recommendation 50.

COPS considers Recommendation 50 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 51 - Coordinate with the Blackfeet Tribe to develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform and inventory of accountable property under the awards.

The COPS Office concurs that the Blackfeet Tribe must develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform and inventory of accountable property under the awards.

Planned Action

The COPS Office will work with the grantee to ensure that a process is developed to suitably tag, track and maintain updated inventory records for accountable property.

Request

Based on the planned action, COPS requests resolution of Recommendation 51.

COPS considers Recommendation 51 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 52 - Ensure the Blackfeet Tribe implements an after-the-fact travel voucher policy and procedure to verify and account for travel advances.

The COPS Office concurs that the Blackfeet Tribe must implement an after-the-fact travel voucher policy and procedure to verify and account for travel advances.

Planned Action

The COPS Office will work with the grantee to ensure that an after-the-fact travel voucher policy and procedure is developed to verify and account for travel advances..

Request

Based on the planned action, COPS requests resolution of Recommendation 52.

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
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COPS considers Recommendation 52 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 53 - Ensure the Blackfoot Tribe develops policy to address deficiencies with budget management.

The COPS Office concurs that the Blackfoot Tribe must develop a policy to address deficiencies with budget management.

Planned Action

The COPS Office will work with the grantee to ensure that a policy is established to address budget management deficiencies.

Request

Based on the planned action, COPS requests resolution of Recommendation 53.

COPS considers Recommendation 53 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 54 - Coordinate with the Blackfoot Tribe to develop and implement policies and procedures for determining grant budgets for DOJ grants.

The COPS Office concurs that the Blackfoot Tribe must develop and implement policies and procedures for determining grant budgets for DOJ grants.

Planned Action

The COPS Office will work with the grantee to develop and implement policies and procedures for determining grant budgets for DOJ grants.

Request

Based on the planned action, COPS requests resolution of Recommendation 54.

COPS considers Recommendation 54 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 55 - Coordinate with the Blackfoot Tribe to develop and implement drawdown policies and procedures that address the adherence to award special

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
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conditions and the recording of grant drawdowns in the accounting system in a timely manner.

The COPS Office concurs that the Blackfeet Tribe must develop and implement drawdown policies and procedures that address the adherence to award special conditions and the recording of grant drawdowns in the accounting system in a timely manner.

Planned Action

The COPS Office will work with the grantee to ensure that drawdown policies and procedures are developed, which must address the adherence to award special conditions and the recording of grant drawdowns in the accounting system in a timely manner.

Request

Based on the planned action, COPS requests resolution of Recommendation 55.

COPS considers Recommendation 55 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

Recommendation 56 - Coordinate with the Blackfeet Tribe to develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expense.

The COPS Office concurs that the Blackfeet Tribe must develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expenses.

Planned Action

The COPS Office will work with the grantee to ensure that procedures are in place to include disclosure of indirect costs expenses on the quarterly financial reports.

Request

Based on the planned action, COPS requests resolution of Recommendation 56.

COPS considers Recommendation 56 resolved, based on the planned actions shown above. In addition, COPS requests written acceptance of the determination from your office.

David Sheeren
Regional Audit Manager
Denver Regional Audit Office
U.S. Department of Justice, Office of the Inspector General
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The COPS Office would like to thank you for the opportunity to review and respond to the draft audit report. If you have any questions, please contact me at 202-616-2887 or via e-mail: LaToya.Pickett-Bell@usdoj.gov.

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U.S. Department of Justice, Office of the Inspector General
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Page 14

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Grant File: TRHP-HIRE #2012HHWX0012, TRG-HIRE #2014HHWX0014,
TRGP-E/T #2014HEWX0015

ORI: MT052ZZ

OFFICE OF JUSTICE PROGRAMS
RESPONSE TO THE DRAFT AUDIT REPORT



U.S. Department of Justice


Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

SEP 14 2018

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

FROM: Ralph E. Martin
Director 

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Community Oriented Policing Services, Office of Justice Programs, and Office on Violence Against Women Grants Awarded to the Blackfeet Tribe, Browning, Montana*

This memorandum is in reference to your correspondence, dated August 1, 2018, transmitting the above-referenced draft audit report for the Blackfeet Tribe. We consider the subject report resolved and request written acceptance of this action from your office.

The draft audit report contains 56 recommendations and \$1,867,677¹ in net questioned costs; of which 20 recommendations and \$402,806 in net questioned costs are directed to the Office of Justice Programs (OJP); 12 recommendations and \$1,152,880 in net questioned costs are directed to the Office of Community Oriented Policing Services (COPS Office); 14 recommendations and \$311,991 in net questioned costs are directed to the Office on Violence Against Women (OVW); and 10 recommendations are directed to all three components.

The following is OJP's analysis of the draft audit report recommendations. For ease of review, the recommendations directed to OJP, individually and jointly, specifically Recommendation Numbers 13-32 and 47-56, are restated in bold and are followed by our response.

- 13. We recommend that OJP remedy \$192,349 in unsupported grant expenditures, regarding the lack of support for program goals, objectives, and activities that did not support program goals and objectives, specifically:**

¹ Some costs were questioned for more than one reason. Net questioned costs exclude the duplicate amounts.

- a. **\$23,934 under Grant Number 2014-AC-BX-0022, from February 2016 through November 13, 2016; and**

OJP agrees with this subpart of the recommendation. We will review the \$23,934 in questioned costs, charged to Grant Number 2014-AC-BX-0022, regarding lack of support for program goals, objectives, and activities from February 2016 through November 13, 2016, and will work with the Blackfeet Tribe to remedy, as appropriate.

- b. **\$168,415 under Grant Number 2014-TY-FX-0008, from February 2015 through October 2, 2016.**

OJP agrees with this subpart of the recommendation. We will review the \$168,415 in questioned costs, charged to Grant Number 2014-TY-FX-0008, regarding lack of support for program goals, objectives, and activities from February 2015 through October 2, 2016, and will work with the Blackfeet Tribe to remedy, as appropriate.

14. **We recommend that OJP remedy \$180,348 in unsupported grant expenditures under Award Number 2014-XV-BX-K031, regarding lack of support for program accomplishments from November 2014 through July 2016.**

OJP agrees with this recommendation. We will review the \$180,348 in questioned costs, related to unsupported expenditures charged to Award Number 2014-XV-BX-K031, regarding lack of support for program accomplishments from November 2014 through July 2016, and will work with the Blackfeet Tribe to remedy, as appropriate.

15. **We recommend that OJP remedy \$174,844 in unallowable grant expenditures that occurred before the related special conditions were removed, specifically:**

- a. **\$148,787 under Grant Number 2014-TY-FX-0008; and**

- b. **\$26,057 under Award Number 2014-XV-BX-K031.**

OJP agrees with each subpart of this recommendation. We will review the \$174,844 in questioned costs, related to unauthorized grant expenditures that occurred before the related special conditions were removed from Award Numbers 2014-TY-FX-0008 (\$148,787) and 2014-XV-BX-K031 (\$26,057), and will work with the Blackfeet Tribe to remedy, as appropriate.

16. We recommend that OJP remedy \$14,289 in unsupported personnel and associated fringe benefits costs related to the lack of time and effort reports, specifically:

- a. \$5,883 under Grant Number 2014-AC-BX-0022;**
- b. \$6,764 under Grant Number 2014-TY-FX-0008; and**
- c. \$1,642 under Award Number 2014-XV-BX-K031.**

OJP agrees with each subpart of this recommendation. We will review the \$14,289 in questioned costs, related to unsupported personnel and associated fringe benefits costs charged to Award Numbers 2014-AC-BX-0022 (\$5,883), 2014-TY-FX-0008 (\$6,764), and 2014-XV-BX-K031 (\$1,642), and will work with the Blackfeet Tribe to remedy, as appropriate.

17. We recommend that OJP remedy \$1,808 in unsupported personnel and associated fringe benefits costs under Award Number 2014-XV-BX-K031.

OJP agrees with this recommendation. We will review the \$1,808 in questioned costs, related to unsupported personnel and associated fringe benefits costs charged to Award Number 2014-XV-BX-K031, and will work with the Blackfeet Tribe to remedy, as appropriate.

18. We recommend that OJP remedy \$18,458 in unallowable travel costs, specifically:

- a. \$7,072 under Grant Number 2014-AC-BX-0022;**
- b. \$7,124 under Grant Number 2014-TY-FX-0008; and**
- c. \$4,262 under Award Number 2014-XV-BX-K031.**

OJP agrees with each subpart of this recommendation. We will review the \$18,458 in questioned costs, related to unauthorized travel costs charged to Award Numbers 2014-AC-BX-0022 (\$7,072), 2014-TY-FX-0008 (\$7,124), and 2014-XV-BX-K031 (\$4,262), and will work with the Blackfeet Tribe to remedy, as appropriate.

19. We recommend that OJP remedy \$6,334 in unsupported travel costs, specifically:

- a. \$2,964 under Grant Number 2014-AC-BX-0022;**
- b. \$2,880 under Grant Number 2014-TY-FX-0008; and**
- c. \$490 under Award Number 2014-XV-BX-K031.**

OJP agrees with each subpart of this recommendation. We will review the \$6,334 in questioned costs, related to unsupported travel costs charged to Award Numbers 2014-AC-BX-0022 (\$2,964), 2014-TY-FX-0008 (\$2,880), and 2014-XV-BX-K031 (\$490), and will work with the Blackfeet Tribe to remedy, as appropriate.

20. We recommend that OJP remedy \$3,050 in unallowable equipment costs that were not in budget, scope, or both under Grant Number 2014-TY-FX-0008.

OJP agrees with this recommendation. We will review the \$3,050 in questioned costs, related to unauthorized equipment costs charged to Grant Number 2014-TY-FX-0008, and will work with the Blackfeet Tribe to remedy, as appropriate.

21. We recommend that OJP remedy \$31,620 in unallowable supplies costs, specifically:

- a. \$1,199 under Grant Number 2014-AC-BX-0022;**
- b. \$21,143 under Grant Number 2014-TY-FX-0008; and**
- c. \$9,278 under Award Number 2014-XV-BX-K031.**

OJP agrees with each subpart of this recommendation. We will review the \$31,620 in questioned costs, related to unauthorized supplies costs charged to Award Numbers 2014-AC-BX-0022 (\$1,199), 2014-TY-FX-0008 (\$21,143) and 2014-XV-BX-K031 (\$9,278), and will work with the Blackfeet Tribe to remedy, as appropriate.

22. We recommend that OJP remedy \$1,027 in unsupported supplies costs, specifically:

- a. \$375 under Grant Number 2014-TY-FX-0008; and**
- b. \$652 under Award Number 2014-XV-BX-K031.**

OJP agrees with each subpart of this recommendation. We will review the \$1,027 in questioned costs, related to unsupported supplies costs charged to Award Numbers 2014-TY-FX-0008 (\$375) and 2014-XV-BX-K031 (\$652), and will work with the Blackfeet Tribe to remedy, as appropriate.

23. We recommend that OJP remedy \$15,362 in unallowable contractor and consultant costs, specifically:

a. \$11,190 under Grant Number 2014-TY-FX-0008; and

b. \$4,172 under Award Number 2014-XV-BX-K031.

OJP agrees with each subpart of this recommendation. We will review the \$15,362 in questioned costs, related to unauthorized contractor and consultant costs charged to Award Numbers 2014-TY-FX-0008 (\$11,190) and 2014-XV-BX-K031 (\$4,172), and will work with the Blackfeet Tribe to remedy, as appropriate.

24. We recommend that OJP remedy \$6,990 in unsupported contractor and consultant costs, specifically:

a. \$5,365 under Grant Number 2014-TY-FX-0008; and

b. \$1,625 under Award Number 2014-XV-BX-K031.

OJP agrees with each subpart of this recommendation. We will review the \$6,990 in questioned costs, related to unsupported contractor and consultant costs charged to Award Numbers 2014-TY-FX-0008 (\$5,365) and 2014-XV-BX-K031 (\$1,625), and will work with the Blackfeet Tribe to remedy, as appropriate.

25. We recommend that OJP remedy \$6,227 in unallowable other direct costs that were not in budget, scope, or both, specifically:

a. \$362 under Grant Number 2014-AC-BX-0022;

b. \$2,233 under Grant Number 2014-TY-FX-0008; and

c. \$3,632 under Award Number 2014-XV-BX-K031.

OJP agrees with each subpart of this recommendation. We will review the \$6,227 in questioned costs, related to unauthorized other direct costs charged to Award Numbers 2014-AC-BX-0022 (\$362), 2014-TY-FX-0008 (\$2,233) and 2014-XV-BX-K031 (\$3,632), and will work with the Blackfeet Tribe to remedy, as appropriate.

26. We recommend that OJP remedy \$688 in unsupported other direct costs, specifically:

a. \$100 under Grant Number 2014-TY-FX-0008; and

b. \$588 under Award Number 2014-XV-BX-K031.

OJP agrees with each subpart of this recommendation. We will review the \$688 in questioned costs, related to unsupported other direct costs charged to Award Numbers 2014-TY-FX-0008 (\$100) and 2014-XV-BX-K031 (\$588), and will work with the Blackfeet Tribe to remedy, as appropriate.

27. We recommend that OJP remedy \$30,541 in unallowable cost categories that were not part of the approved budget under Grant Number 2014-TY-FX-0008.

OJP agrees with this recommendation. We will review the \$30,541 in questioned costs, related to unauthorized cost categories that were not part of the approved budget under Grant Number 2014-TY-FX-0008, and will work with the Blackfeet Tribe to remedy, as appropriate.

28. We recommend that OJP remedy \$2,648 in unsupported excess drawdowns under Award Number 2014-XV-BX-K031.

OJP agrees with this recommendation. We will review the \$2,648 in questioned costs, related to unsupported excess drawdowns under Award Number 2014-XV-BX-K031, and will work with the Blackfeet Tribe to remedy, as appropriate.

29. We recommend that OJP coordinate with the Blackfeet Tribe to provide additional oversight and monitoring of the Blackfeet Tribe to ensure that the awards' goals and objectives are adequately achieved prior to the end of the award periods for Grant Numbers 2014-AC-BX-0022 and 2014-TY-FX-0008.

OJP agrees with this recommendation. OJP will continue to monitor the Blackfeet Tribe's progress in achieving the goals and objectives of the grant programs for Grant Numbers 2014-AC-BX-0022 and 2014-TY-FX-0008.

30. We recommend that OJP ensure grant activities for the Vision 21 Program, under Award Number 2014-XV-BX-K031, are completed in a timely manner.

OJP agrees with this recommendation. OJP will coordinate with the Blackfeet Tribe to assess its progress in achieving the grant activities for the Vision 21 Program, under Award Number 2014-XV-BX-K031.

- 31. We recommend that OJP coordinate with the Blackfeet Tribe to correct and resubmit the two progress reports under Award Number 2014-XV-BX-K031: January through June 2017, and July through December 2017.**

OJP agrees with this recommendation. We will coordinate with the Blackfeet Tribe to ensure that it corrects and resubmits the two progress reports under Award Number 2014-XV-BX-K031, for the periods of: January through June 2017, and July through December 2017.

- 32. We recommend that OJP coordinate with the Blackfeet Tribe to establish a process to document employee time and effort when working on multiple grant programs and/or cost activities.**

OJP agrees with this recommendation. We will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to establish a process to document employee time and effort when working on multiple grant programs and/or cost activities.

- 47. We recommend that OJP, the COPS Office, and OVW coordinate with the Blackfeet Tribe to develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.**

OJP agrees with this recommendation. We will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.

- 48. We recommend that OJP, the COPS Office, and OVW coordinate with the Blackfeet Tribe to develop and implement procedures to ensure compliance with all award special conditions.**

OJP agrees with this recommendation. We will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure compliance with all award special conditions.

49. **We recommend that OJP, the COPS Office, and OVW coordinate with the Blackfoot Tribe to update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions, and that the appropriate Blackfoot Tribe Compliance Monitors and program officials complete Department of Justice approved financial grant administration training.**

OJP agrees with this recommendation. We will coordinate with the Blackfoot Tribe to obtain a copy of updated financial policies and procedures, developed and implemented, to ensure: 1) Compliance Monitors review compliance with Federal grant terms and conditions; and 2) that the appropriate Blackfoot Tribe Compliance Monitors and program officials complete Department of Justice (DOJ) approved financial grant administration training.

50. **We recommend that OJP, the COPS Office, and OVW coordinate with the Blackfoot Tribe to develop and implement policy and procedures regarding the retention of pertinent grant records for at least three years following the awarding agency officially closing the grant.**

OJP agrees with this recommendation. We will coordinate with the Blackfoot Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure that pertinent grant records are retained for at least three years after the grant is closed by the awarding agency.

51. **We recommend that OJP, the COPS Office, and OVW coordinate with the Blackfoot Tribe to develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform an inventory of accountable property under the awards.**

OJP agrees with this recommendation. We will coordinate with the Blackfoot Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure accountable property is tagged with an inventory tag number; inventory records to document required information are regularly updated; and an inventory of accountable property purchased with grant funds is performed at least once every two years, as required.

52. **We recommend that OJP, the COPS Office, and OVW ensure the Blackfoot Tribe implements an after-the-fact travel voucher policy and procedure to verify and account for travel advances.**

OJP agrees with this recommendation. We will coordinate with the Blackfoot Tribe to obtain a copy of written travel voucher policies and procedures, developed and implemented, to ensure that travel advances are properly accounted for and controlled.

- 53. We recommend that OJP, the COPS Office, and OVW ensure the Blackfeet Tribe develops policy to address deficiencies with budget management.**

OJP agrees with this recommendation. We will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to address deficiencies with budget management.

- 54. We recommend that OJP, the COPS Office, and OVW coordinate with the Blackfeet Tribe to develop and implement policies and procedures for determining grant budgets for Department of Justice grants.**

OJP agrees with this recommendation. We will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, for determining budgets for DOJ grants.

- 55. We recommend that OJP, the COPS Office, and OVW coordinate with the Blackfeet Tribe to develop and implement drawdown policies and procedures that address the adherence to award special conditions and the recording of grant drawdowns in the accounting system in a timely manner.**

OJP agrees with this recommendation. We will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure the adherence to award special conditions, and the recording of grant drawdowns in the accounting system in a timely manner.

- 56. We recommend that OJP, the COPS Office, and OVW coordinate with the Blackfeet Tribe to develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expense.**

OJP agrees with this recommendation. We will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure that quarterly financial reports are completed in a timely and accurate manner, and include indirect costs, as appropriate.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, on (202) 616-2936.

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OJP Executive Secretariat
Control Number IT20180801165744

**OFFICE ON VIOLENCE AGAINST WOMEN
RESPONSE TO THE DRAFT AUDIT REPORT**



U.S. Department of Justice

Office on Violence Against Women

Washington, DC 20530

September 5, 2018

MEMORANDUM

TO: David Sheeren
Regional Audit Manager

FROM: Nadine M. Neufville *NMN*
Deputy Director for Grants Development and Management

Donna Simmons *DS*
Associate Director, Grants Financial Management Division

Rodney Samuels *RS*
Audit Liaison/Staff Accountant

SUBJECT: Draft Audit Report – Audit of the Office of Community Oriented Policing Services, Office of Justice Programs, and Office on Violence Against Women Grants Awarded to the Blackfeet Tribe, Browning, Montana

This memorandum is in response to your correspondence dated August 1, 2018 transmitting the above draft audit report for the Blackfeet Tribe. We consider the subject report resolved and request written acceptance of this action from your office.

The report contains fifty-six recommendations and \$1,867,677 in Total Dollar Related Findings. There are twelve recommendations identified for the Community Oriented Policing Service (COPS), twenty recommendations identified for the Office of Justice Programs (OJP), fourteen recommendations identified for the Office on Violence Against Women (OVW), and ten recommendations identified for all three offices. OVW is committed to addressing and bringing the recommendations identified for our office to a close as quickly as possible. The following is our analysis of each OVW Recommendations.

Your office recommends that OVW:

33. Remedy \$268,283 in unallowable grant expenditures that occurred before the grant budget was approved and the related special condition removed under Grant Number 2012-TW-AX-0025.

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Concur: OVW will work with the grantee to address this recommendation.

34. Remedy \$1,898 in unsupported personnel and associated fringe under Grant Number 2012-TW-AX-0025.

Concur: OVW will work with the grantee to address this recommendation.

35. Remedy \$386 in unallowable travel costs under Grant Number 2012-TW-AX-0025.

Concur: OVW will work with the grantee to address this recommendation.

36. Remedy \$1,352 in unsupported travel costs under Grant Number 2012-TW-AX-0025.

Concur: OVW will work with the grantee to address this recommendation.

37. Remedy \$12,851 in unallowable equipment costs that were not in the budget, scope, or both under Grant Number 2012-TW-AX-0025.

Concur: OVW will work with the grantee to address this recommendation.

38. Remedy \$375 in unsupported equipment costs under Grant Number 2012-TW-AX-0025.

Concur: OVW will work with the grantee to address this recommendation.

39. Remedy \$4,214 in unallowable supply costs that were not in the budget, scope, or both under Grant Number 2012-TW-AX-0025.

Concur: OVW will work with the grantee to address this recommendation.

40. Remedy \$3,510 in unsupported consultant costs under Grant Number 2012-TW-AX-0025.

Concur: OVW will work with the grantee to address this recommendation.

41. Remedy \$6,537 in unallowable other direct costs under Grant Number 2012-TW-AX-0025.

Concur: OVW will work with the grantee to address this recommendation.

42. Remedy \$8,634 in unsupported other direct costs under Grant Number 2012-TW-AX-0025.

Concur: OVW will work with the grantee to address this recommendation.

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- 43. Remedy \$5,423 in unallowable grant expenditures greater than 10 percent of the total award amount.**

Concur: OVW will work with the grantee to address this recommendation.

- 44. Coordinate with the Blackfeet Tribe to ensure all program goals are completed under Grant Number 2012-TW-AX-0025.**

Concur: OVW will work with the grantee to address this recommendation.

- 45. Coordinate with the Blackfeet Tribe to verify the appropriateness of \$4,900 in gift card transactions that we identified under Grant Number 2012-TW-AX-0025.**

Concur: OVW will work with the grantee to address this recommendation.

- 46. Verify expenditures reported in the final FFR to the accounting records for Grant Number 2012-TW-AX-0025.**

Concur: OVW will work with the grantee to address this recommendation.

Your office recommends that COPS, OJP, and OVW:

- 47. Coordinate with the Blackfeet Tribe to develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.**

Concur: OVW will work with the grantee to address this recommendation.

- 48. Coordinate with the Blackfeet Tribe to develop and implement procedures to ensure compliance with all award special conditions.**

Concur: OVW will work with the grantee to address this recommendation.

- 49. Coordinate with the Blackfeet Tribe to update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions and that the appropriate Blackfeet Tribe Compliance Monitors and program officials complete DOJ approved financial grant administration training.**

Concur: OVW will work with the grantee to address this recommendation.

- 50. Coordinate with the Blackfeet Tribe to develop and implement policies and procedures regarding the retention of pertinent grant records for at least 3 years following the**

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awarding agency officially closing the grant.

Concur: OVW will work with the grantee to address this recommendation.

51. Coordinate with the Blackfeet Tribe to develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform an inventory of accountable property under the awards.

Concur: OVW will work with the grantee to address this recommendation.

52. Ensure the Blackfeet Tribe implements and after-the-fact travel voucher policy and procedure to verify and account for travel advances.

Concur: OVW will work with the grantee to address this recommendation.

53. Ensure the Blackfeet Tribe develops policy to address deficiencies with budget management.

Concur: OVW will work with the grantee to address this recommendation.

54. Coordinate with the Blackfeet Tribe to develop and implement policies and procedures for determining grant budgets for DOJ grants.

Concur: OVW will work with the grantee to address this recommendation.

55. Coordinate with the Blackfeet Tribe to develop and implement drawdown policies and procedures that address the adherence to award special conditions and the awarding of grant drawdowns in the accounting system in a timely manner.

Concur: OVW will work with the grantee to address this recommendation.

56. Coordinate with the Blackfeet Tribe to develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expense.

Concur: OVW will work with the grantee to address this recommendation.

We appreciate the opportunity to review and comment on the draft report. If you have any questions or require additional information, please contact Rodney Samuels at (202) 514-9820.

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**cc Bradley Weinsheimer
Associate Deputy Attorney General**

**Mathew Sheehan
Counsel to the Deputy Attorney General**

**Richard P. Theis
Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division**

**Rebekah Jones
Program Manager
Office on Violence Against Women (OVW)**

**OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND
SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT**

The OIG provided a draft of this audit report to the Blackfeet Tribe, COPS Office, OJP, and the OVW for review and official comment. The Blackfeet Tribe's response is incorporated in Appendix 3, the COPS Office's response is incorporated in Appendix 4, OJP's response is incorporated in Appendix 5, and OVW's response is incorporated in Appendix 6 of this final report. In response to our draft report, the COPS Office, OJP, and OVW concurred with our recommendations and, as a result, the status of the audit report is resolved. In its response, the Blackfeet Tribe did not concur with portions of 7 recommendations, agreed with portions of 3 recommendations, stated it was researching details behind 25 recommendations, and neither agreed nor disagreed with 23 recommendations. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for the COPS Office:

- 1. Remedy \$633,667 under Grant Number 2012-HH-WX-0012 and \$318,068 under Grant Number 2014-HH-WX-0014 in grant drawdowns during periods where there were indications of supplanting.**

Resolved. The COPS Office concurred with our recommendation and stated in its response that it will work with the grantee to determine if the drawdowns violated the non-supplanting requirement of the grant terms and conditions.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office has remedied the \$951,735 in unallowable costs related to grant drawdowns during periods where there were indications of supplanting.

- 2. Remedy \$71,419 in unallowable personnel and associated fringe related to overtime and pay rates in excess of the entry-level rates:**
 - a. \$50,739 under Grant Number 2012-HH-WX-0012; and**
 - b. \$20,680 under Grant Number 2014-HH-WX-0014.**

Resolved. The COPS Office concurred with our recommendation and stated in its response that it will work with the grantee to determine if the

drawdowns violated the unallowable costs requirement and remedy the unallowable costs as appropriate.

The Blackfeet Tribe did not fully concur with our recommendation and stated that it will need further input from the OIG. The OIG has provided the Blackfeet Tribe and the COPS Office with a breakdown of questioned costs that reflects our analysis in the draft report. As stated in the body of the report, we questioned all overtime and the pay rates in excess of the entry-level rate as defined in the Financial Clearance Memorandum, and we questioned the associated fringe benefit costs as unallowable.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office has remedied the \$71,419 in unallowable costs related to overtime, pay rates in excess of the entry-level rate, and the associated fringe.

3. Remedy \$2,399 in unallowable personnel and associated fringe related to officers that were not part of the approved budget under Grant Number 2012-HH-WX-0012.

Resolved. The COPS Office concurred with our recommendation and stated in its response that it will work with the grantee to determine if the drawdowns violated the unallowable costs requirement and remedy the unallowable costs as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office has remedied the \$2,399 in unallowable personnel and associated fringe related to officers that were not part of the approved budget under Grant Number 2012-HH-WX-0012.

4. Remedy \$8,776 in unsupported personnel and associated fringe, specifically:

a. \$6,115 under Grant Number 2012-HH-WX-0012; and

b. \$2,661 under Grant Number 2014-HH-WX-0014.

Resolved. The COPS Office concurred with our recommendation and stated in its response that it will work with the grantee to determine if the drawdowns for personnel and fringe benefits were allowable under both grants and remedy the unsupported costs as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office has remedied the \$8,776 in unsupported personnel and associated fringe under the two COPS Office TRGP Hiring Grants.

5. Remedy \$42,490 in unallowable supply costs that were not in budget, scope, or both under Grant Number 2014-HE-WX-0015.

Resolved. The COPS Office concurred with our recommendation and stated in its response that it will work with the grantee to determine if the drawdowns violated the unallowable costs requirement and remedy the unallowable costs as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office has remedied the \$42,490 in unallowable supply costs that were not included in the approved Financial Clearance Memorandum under Grant Number 2014-HE-WX-0015.

6. Remedy \$160,111 in unsupported supply costs under Grant Number 2014-HE-WX-0015.

Resolved. The COPS Office concurred with our recommendation and stated in its response that it will work the grantee to determine if the drawdowns for personnel and fringe benefits were allowable under the grant.

The Blackfeet Tribe did not fully concur with our recommendation and stated that it obtained sole source justification but did not provide this to the COPS Office prior to obligating, expending, or drawing down grant funds. The sole source justification provided to the OIG was a letter from the vendor dated August 22, 2018, which was 3 years after the purchase was completed. The letter stated that the prices of the portable radios were quoted from a Western States Contracting Alliance contract with the State of Montana.

As stated in the body of the report, the COPS Office TRGP Grant Owner's Manual states that grantees who plan a noncompetitive purchase in the excess of \$100,000 must provide a written sole source justification to the COPS Office for approval prior to obligating, expending, or drawing down grant funds for that item or group of items. However, prior approval for this noncompetitive purchase was not obtained.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office has remedied the \$160,111 in unsupported supply costs under Grant Number 2014-HE-WX-0015.

7. Coordinate with the Blackfeet Tribe to ensure program effectiveness is evaluated, which includes formal evaluations.

Resolved. The COPS Office concurred with our recommendation and stated in its response that the Blackfeet Tribe must ensure program effectiveness is evaluated to include formal evaluations. Additionally, the COPS Office stated that it will work with the grantee to develop appropriate procedures for ensuring program effectiveness.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is in the process of developing and implementing procedures to ensure the program assesses its effectiveness, with an estimated completion date of September 30, 2019.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office coordinated with the Blackfeet Tribe to ensure program effectiveness is evaluated, including formal evaluations.

8. Coordinate with the Blackfeet Tribe to develop and implement procedures to report accurate demographic information in its CTAS applications.

Resolved. The COPS Office concurred with our recommendation and stated that the Blackfeet Tribe must develop and implement procedures to report accurate demographic information in its CTAS applications. Additionally, the COPS Office stated in its response that it will work with the grantee to develop appropriate procedures.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is in the process of developing and implementing procedures to ensure accurate demographic information is reported, with an estimated completion date of September 30, 2019.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office coordinated with the Blackfeet Tribe to develop and implement procedures to report accurate demographic information in its CTAS applications.

9. Ensure the Blackfeet Tribe develops and implements policies and procedures to meet the non-supplanting grant condition.

Resolved. The COPS Office concurred with our recommendation and stated in its response that the Blackfeet Tribe must develop appropriate policies and procedures to meet the non-supplanting grant condition. Additionally, the COPS Office stated in its response that it will work with the grantee to develop these policies and procedures.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is in the process of developing and implementing procedures to ensure all grant special conditions are monitored

for compliance. Additionally, it stated that it will include these procedures in its updated Policies and Procedures Manual that it anticipated to be approved and implemented by October 1, 2018.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office has ensured the Blackfeet Tribe has developed and implemented policies and procedures to meet the non-supplanting grant condition.

10. Coordinate with the Blackfeet Tribe to develop and implement policy to timely complete background checks.

Resolved. The COPS Office concurred with our recommendation and stated in its response that the Blackfeet Tribe must develop and implement policy to timely complete background checks. Additionally, the COPS Office stated in its response that it will work with the grantee to develop and implement this policy.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is in the process of updating background check procedures to include additional procedures to ensure background checks are completed timely, with an estimated completion date of September 30, 2019.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office coordinated with the Blackfeet Tribe to develop and implement policy to timely complete background checks.

11. Coordinate with the Blackfeet Tribe to: (1) obtain an electronic timekeeping system; (2) update the payroll system to properly account for Tribal Holiday hours, overtime, and approved pay rates; (3) train law enforcement supervisors on proper authorization techniques; and (4) train Compliance Monitors to properly allocate unallowable overtime to the appropriate funding source.

Resolved. The COPS Office concurred with our recommendation. Additionally, it stated in its response that it will work with the grantee obtain an electronic timekeeping system; update their payroll system to properly account for Tribal Holiday hours, overtime, and approved pay rates; train law enforcement supervisors on proper authorization techniques, and train Compliance Monitors to properly allocate unallowable overtime to the appropriate funding source.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation. It stated that an electronic timekeeping system, its implementation, and associated training costs would not be feasible without additional grant funds. It also stated that it will review its payroll system to determine if changes should be made to better identify Tribal Holiday hours and overtime. It is in the process of implementing procedures so that

Program Directors, supervisors, and Compliance Monitors are provided with adequate supporting information when authorizing wage rates and time, including the allocation of overtime to the appropriate funding source. The Blackfeet Tribe estimated this to be completed by September 30, 2019.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office coordinated with the Blackfeet Tribe to (1) obtain an electronic timekeeping system; (2) update the payroll system to properly account for Tribal Holiday hours, overtime, and approved pay rates; (3) train law enforcement supervisors on proper authorization techniques; and (4) train Compliance Monitors to properly allocate unallowable overtime to the appropriate funding source.

12. Coordinate with the Blackfeet Tribe to submit budget modifications to account for the updated indirect cost rates under Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014.

Resolved. The COPS Office concurred with our recommendation and stated in its response that the Blackfeet Tribe must submit budget modifications to account for the updated indirect cost rates under the aforementioned grants. Additionally, the COPS Office stated in its response that it will work with the grantee to submit these budget modifications.

The Blackfeet Tribe did not specifically concur with our recommendation and stated that it will submit the budget modifications no later than September 30, 2019.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office coordinated with the Blackfeet Tribe to submit budget modifications to account for the updated indirect cost rates under Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014.

Recommendations for the OJP:

13. Remedy \$192,349 in unsupported grant expenditures regarding the lack of support for program accomplishments and activities that did not support program goals and objectives that occurred before certain Project Coordinators started under the Adult and Juvenile Court Programs, specifically:

a. \$23,934 under Grant Number 2014-AC-BX-0022, from February 2016 through November 13, 2016; and

b. \$168,415 under Grant Number 2014-TY-FX-0008, from February 2015 through October 2, 2016.

Resolved. The OJP concurred with each subpart of our recommendation. The OJP stated in its response that it will review the questions costs under both grant programs regarding the lack of support for program goals and objectives, activities from February 2016 through November 13, 2016 under

Grant Number 2014-AC-BX-0022, and activities from February 2015 through October 2, 2016 under Grant Number 2014-TY-FX-0008. Additionally, it stated that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$192,349 in unsupported grant expenditures regarding the lack of support for program accomplishments and activities that did not support program goals and objectives that occurred before certain Project Coordinators started under the Adult and Juvenile Court Programs.

14. Remedy \$180,348 in unsupported grant expenditures under Grant Number 2014-XV-BX-K031 regarding lack of support for program accomplishments from November 2014 through July 2016.

Resolved. The OJP concurred with our recommendation. The OJP stated in its response that it will review the \$180,348 in questioned costs related to unsupported expenditures charged to Grant Number 2014-XV-BX-K031 regarding the lack of support for program accomplishments from November 2014 through July 2016. Additionally, the OJP stated that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$180,348 in unsupported grant expenditures under Grant Number 2014-XV-BX-K031 regarding lack of support for program accomplishments from November 2014 through July 2016.

15. Remedy \$174,844 in unallowable grant expenditures that occurred before the related special conditions were removed, specifically:

a. \$148,787 under Grant Number 2014-TY-FX-0008; and

b. \$26,057 under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with each subpart of our recommendation. The OJP stated in its response that it will review the \$174,844 in questioned costs related to unauthorized grant expenditures that occurred before the related special conditions were removed from the two awards. Additionally, the OJP stated that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$174,844 in unallowable grant expenditures that occurred before the related special conditions were removed.

16. Remedy \$14,289 in unsupported personnel and associated fringe costs related to the lack of time and effort reports, specifically:

a. \$5,883 under Grant Number 2014-AC-BX-0022;

b. \$6,764 under Grant Number 2014-TY-FX-0008; and

c. \$1,642 under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with each subpart of our recommendation and stated in its response that it will review the \$14,289 in questioned costs related to unsupported personnel and associated fringe costs charged to the three awards. Additionally, the OJP stated that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$14,289 in unsupported personnel and associated fringe costs related to the lack of time and effort reports.

17. Remedy \$1,808 in unsupported personnel and associated fringe costs under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with our recommendation and stated in its response that it will review the \$1,808 in unsupported personnel and associated fringe costs charged to the award. Additionally, the OJP stated that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not concur with our recommendation, stating that it previously provided to the OIG support for the \$1,808 in personnel and associated fringe costs. As stated in the report, the \$1,808 pertained to hours from a timesheet that did not match the transaction register. From the support provided, the retroactive pay was paid as a lump sum without any detail of hours or pay rate. Additionally, the timesheet was not related to Grant Number 2014-XV-BX-K031 as funded by the DOJ, but a different Blackfeet Tribe program funded by the Department of Interior's Bureau of Indian Affairs.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$1,808 in unsupported personnel and associated fringe costs under Grant Number 2014-XV-BX-K031.

18. Remedy \$18,458 in unallowable travel costs, specifically:

- a. \$7,072 under Grant Number 2014-AC-BX-0022;**
- b. \$7,124 under Grant Number 2014-TY-FX-0008; and**
- c. \$4,262 under Grant Number 2014-XV-BX-K031.**

Resolved. The OJP concurred with each subpart of our recommendation. The OJP stated in its response that it will review the \$18,458 in questioned costs related to unauthorized travel costs charged to the three awards, and it stated that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$18,458 in unallowable travel costs under the three grants.

19. Remedy \$6,334 in unsupported travel costs, specifically:

- a. \$2,964 under Grant Number 2014-AC-BX-0022;**
- b. \$2,880 under Grant Number 2014-TY-FX-0008; and**
- c. \$490 under Grant Number 2014-XV-BX-K031.**

Resolved. The OJP concurred with each subpart of our recommendation and stated in its response that it will review the \$6,334 in questioned costs related to unsupported travel costs charge to the three awards. Additionally, the OJP stated that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$6,334 in unsupported travel costs under the three grants.

20. Remedy \$3,050 in unallowable equipment costs that were not in budget, scope, or both under Grant Number 2014-TY-FX-0008.

Resolved. The OJP concurred with our recommendation and stated in its response that it will review the \$3,050 in questioned costs related to unauthorized equipment costs charge to the award, and that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$3,050 in unallowable equipment costs that were not in budget, scope, or both under Grant Number 2014-TY-FX-0008.

21. Remedy \$31,620 in unallowable supply costs, specifically:

a. \$1,199 under Grant Number 2014-AC-BX-0022;

b. \$21,143 under Grant Number 2014-TY-FX-0008; and

c. \$9,278 under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with each subpart of our recommendation. The OJP stated in its response that it will review the \$31,620 in questioned costs related to unauthorized supplies charged to the three awards, and that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$31,620 in unallowable supply costs under the three grants.

22. Remedy \$1,027 in unsupported supply costs, specifically:

a. \$375 under Grant Number 2014-TY-FX-0008; and

b. \$652 under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with each subpart of our recommendation. The OJP stated in its response that it will review the 1,027 in questioned costs related to unsupported supplies costs charged to the two awards and that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$1,027 in unsupported supply costs under the two grants.

23. Remedy \$15,362 in unallowable contractor and consultant costs, specifically:

a. \$11,190 under Grant Number 2014-TY-FX-0008; and

b. \$4,172 under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with each subpart of our recommendation. The OJP stated in its response that it will review the \$15,362 in questioned costs related to unauthorized contractor and consultant costs charged to the two awards and that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$15,362 in unallowable contractor and consultant costs under the two grants.

24. Remedy \$6,990 in unsupported contractor and consultant costs, specifically:

a. \$5,365 under Grant Number 2014-TY-FX-0008; and

b. \$1,625 under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with each subpart of our recommendation. The OJP stated in its response that it will review the \$6,990 in questioned costs related to unsupported contractor and consultant costs charged to the two awards and that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$6,990 in unsupported contractor and consultant costs under the two grants.

25. Remedy \$6,227 in unallowable other direct costs that were not in budget, scope, or both, specifically:

a. \$362 under Grant Number 2014-AC-BX-0022;

b. \$2,233 under Grant Number 2014-TY-FX-0008; and

c. \$3,632 under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with each subpart of our recommendation. The OJP stated in its response that it will review the \$6,227 in questioned costs related to unauthorized other direct costs charge to the three awards and that it will work with the Blackfeet Tribe to remedy as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$6,227 in unallowable other direct costs that were not in budget, scope, or both under the three grant programs.

26. Remedy \$688 in unsupported other direct costs, specifically:

a. \$100 under Grant Number 2014-TY-FX-0008; and

b. \$588 under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with each subpart of our recommendation. The OJP stated in its response that it will review the \$688 in questioned costs related to unsupported other direct costs charged to the two awards and that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$688 in unsupported other direct costs under the two grants.

27. Remedy \$30,541 in unallowable cost categories that were not part of the approved budget.

Resolved. The OJP concurred with our recommendation and stated in its response that it will review the \$30,541 in questioned costs related to unauthorized cost categories that were not part of the approved budget under Grant Number 2014-TY-FX-0008. Additionally, the OJP stated that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$30,541 in unallowable cost categories that were not part of the approved budget under Grant Number 2014-TY-FX-0008.

28. Remedy \$2,648 in unsupported excess drawdowns under Grant Number 2014-XV-BX-K031.

Resolved. The OJP concurred with our recommendation and stated in its response that it will review the \$2,648 in questioned costs related to unsupported excess drawdowns under the award and that it will work with the Blackfeet Tribe to remedy, as appropriate.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OJP remedied the \$2,648 in unsupported excess drawdowns under Grant Number 2014-XV-BX-K031.

29. Coordinate with the Blackfeet Tribe to provide additional oversight and monitoring of the Blackfeet Tribe to ensure that the awards' goals and objectives are adequately achieved prior to the end of the awards for Grant Numbers 2014-AC-BX-0022 and 2014-TY-FX-0008.

Resolved. The OJP concurred with our recommendation and stated in its response that it will continue to monitor the Blackfeet Tribe's progress in achieving goals and objectives for the two grant programs.

The Blackfeet Tribe did not specifically concur with our recommendation and stated that it will assess the awards' goals and objectives and coordinate with the OJP to ensure these are adequately achieved prior to the award end dates or obtain no-cost extensions from the OJP where necessary.

This recommendation can be closed when we receive documentation demonstrating that the OJP coordinated with the Blackfeet Tribe to provide additional oversight and monitoring of the Blackfeet Tribe to ensure that the awards' goals and objectives are adequately achieved prior to the end of the awards for Grant Numbers 2014-AC-BX-0022 and 2014-TY-FX-0008.

30. Ensure grant activities for the Vision 21 Program, under Grant Number 2014-XV-BX-K031, are completed in a timely manner.

Resolved. The OJP concurred with our recommendation and stated in its response that it will coordinate with the Blackfeet Tribe to assess its progress in achieving grant activities for the Vision 21 Program.

The Blackfeet Tribe did not specifically concur with our recommendation and stated that it will assess the progress of the grant activities and coordinate with the OJP to ensure these are completed in a timely manner or obtain no-cost extensions from the OJP where necessary.

This recommendation can be closed when we receive documentation demonstrating that the OJP ensured grant activities for the Vision 21 Program, under Grant Number 2014-XV-BX-K031, are completed in a timely manner.

31. Coordinate with the Blackfeet Tribe to correct and resubmit the two progress reports under Grant Number 2014-XV-BX-K031: January through June 2017, and July through December 2017.

Resolved. The OJP concurred with our recommendation and stated in its response that it will coordinate with the Blackfeet Tribe to ensure that it corrects and resubmits the two progress reports under the award for the periods January through June 2017 and July through December 2017.

The Blackfeet Tribe did not specifically concur with our recommendation and stated that it will resubmit the reports no later than September 30, 2019.

This recommendation can be closed when we receive documentation demonstrating that the OJP coordinated with the Blackfeet Tribe to correct and resubmit the two progress reports under Grant Number 2014-XV-BX-K031, specifically the semi-annual reports from January through June 2017, and July through December 2017.

32. Coordinate with the Blackfeet Tribe to establish a process to document employee time and effort when working on multiple grant programs and/or cost activities.

Resolved. The OJP concurred with our recommendation and stated in its response that it will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to establish a process to document employee time and effort when working on multiple grant programs and/or cost activities.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it has procedures in place regarding the documentation of time and effort. However, as stated in the report, the Blackfeet Tribe did not have policies and procedures to address the distribution of employee time and effort to multiple cost activities as of

September 2017, and the timesheet did not allow an employee to record hours to multiple cost activities. In March 2018, the Blackfeet Tribe provided and we reviewed a draft of policies and procedures that had not yet been approved by the Tribal Council. The draft policies and procedures stated that all employees are required to track their work according to projects or grant activities, which reflects the after-the-fact determination of actual activity of each employee that also accounts for all activity for which the employee is compensated. It expressly stated that budget estimates will not be used as support for charges to the awards. However, these policies and procedures did not specifically address multiple cost activities, and we were not provided any documentation that they were approved by the Tribal Council.

Additionally, the Blackfeet Tribe stated in its response that it will provide training to all program employees and will implement additional procedures to ensure Compliance Monitors approve time and effort documentation prior to processing, with an expected completion date of October 1, 2018.

This recommendation can be closed when we receive documentation demonstrating that the OJP coordinated with the Blackfeet Tribe to establish a process to document employee time and effort when working on multiple grant programs and/or cost activities.

Recommendations for the OVW:

33. Remedy \$268,283 in unallowable grant expenditures that occurred before the grant budget was approved and the related special condition removed under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not concur with this recommendation and stated that it completed a Grant Adjustment Notice (GAN) on October 22, 2014, that removed this special condition related to funds expended from October 1, 2012, through September 30, 2014, totaling \$268,801. The Blackfeet Tribe provided a copy of this GAN.

As stated in the audit report, this special condition prohibited the obligation, expense, or drawdown of grant funds until the budget had received final approval with an allowance of \$5,000 in grant funds related to travel for mandatory conferences. The remaining grant funds would not be available for obligation, expenditure, or drawdown until OVW approved the award budget and a GAN had been issued to remove this special condition. However, the Blackfeet Tribe expensed \$273,283 under the grant from November 19, 2012, until the special condition was removed on October 22, 2014. \$268,263 of the expenditures incurred were not in compliance with the special condition as they occurred before the GAN was issued on October 22, 2014 and did not involve travel to mandatory conferences. Through our transacting testing, we questioned over 80 percent of the

non-personnel transactions sampled during this timeframe, and the Blackfoot Tribe provided no new information for us to consider.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied the \$268,283 in unallowable grant expenditures that occurred before the grant budget was approved and the related special condition removed under Grant Number 2012-TW-AX-0025.

34. Remedy \$1,898 in unsupported personnel and associated fringe under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfoot Tribe did not fully concur with the recommendation and stated that it only agreed with \$167 of the questioned costs, which it will remedy with the OVW no later than September 1, 2019. For the remaining \$1,731 in questioned costs, it stated that it will provide the support directly to the OVW. As stated in the report, these costs related to a missing timesheet and \$1,731 in personnel and associated fringe.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied the \$1,898 in unsupported personnel and associated fringe under Grant Number 2012-TW-AX-0025.

35. Remedy \$386 in unallowable travel costs under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfoot Tribe did not state whether or not it concurred with our recommendation and stated that it will need further input from the OIG. The OIG has provided the Blackfoot Tribe and the OVW with a breakdown of questioned costs. As stated in the body of the report, we questioned travel costs related to unnecessary travel days. In this instance we questioned as unallowable 2 days of unnecessary lodging at \$194, and 3 days of unnecessary meals and incidental expenses at \$192.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied \$386 in unallowable travel costs under Grant Number 2012-TW-AX-0025.

36. Remedy \$1,352 in unsupported travel costs under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe stated that it was uncertain how \$40 of the amount in question was computed and that it would need further input from the OIG. We computed the \$40 from 4 days where the travel advance exceeded the lodging invoice by \$10 each day.

The Blackfeet Tribe also stated that it disagrees with \$626 of the remaining \$1,312 in questioned costs, as it believes it already provided this support to the OIG. The Blackfeet Tribe stated that it will provide this support directly to the OVW and that it should have reimbursed the grant program another \$626 when one attendee was unable to travel. It stated that it will coordinate with the OVW to provide reimbursement by September 30, 2019.

Regarding the remaining \$1,312, this related to a flight invoice for two passengers at \$626 each and a \$60 non-refundable processing fee. The Blackfeet Tribe provided the OIG with a check stub, payment voucher, and an invoice with flight information. However, we were not provided a reason for travel and were not informed that one attendee was unable to travel until the Blackfeet Tribe's response to the draft report. As the Blackfeet Tribe has not provided the OIG with documentation regarding the canceled travel, agendas, or authorizations, we did not modify our finding or recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied the \$1,352 in unsupported travel costs under Grant Number 2012-TW-AX-0025.

37. Remedy \$12,851 in unallowable equipment costs that were not in budget, scope, or both under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied the \$12,851 in unallowable equipment costs that were not in budget, scope, or both under Grant Number 2012-TW-AX-0025.

38. Remedy \$375 in unsupported equipment costs under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe concurred that it did not have support for \$30 of the \$375 that we questioned in this recommendation. It stated that it will

coordinate with the OVW to reimburse the program \$30. It did not concur with the remainder of our recommendation.

For the remaining \$345, the Blackfeet Tribe stated that it previously provided the OIG supporting documentation for the equipment cost. However, the OIG was only provided an estimate for the \$375 in equipment costs that related to a DVD up-converter for \$45 and a flat-panel television for \$330. An estimate, such as represented on a purchase receipt or transaction invoice, is not sufficient to represent actual costs charged.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied the \$375 in unsupported equipment costs under Grant Number 2012-TW-AX-0025.

39. Remedy \$4,214 in unallowable supply costs that were not in budget, scope, or both under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not concur with our recommendation and stated that it believes the supplies are within the budget and scope of the program as they related to education, outreach, advertisement of the program, domestic violence prevention, and training, as stated in the award budget detail. It also stated that it will provide support directly to the OVW.

As stated in the report, we found \$4,214 in unallowable promotional items. These promotional items were listed under educational supplies in the expense ledger and related to magnets, window clings, ribbons, goody bags, wristbands, and other promotional items. However, promotional items and memorabilia including gifts and souvenirs are unallowable advertising and public relations costs according to 2 CFR Part 225 Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87) and 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Additionally, these costs were not included in the approved budget and program narrative.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied the \$4,214 in unallowable supply costs that were not in budget, scope, or both under Grant Number 2012-TW-AX-0025.

40. Remedy \$3,510 in unsupported consultant costs under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied \$3,510 in unsupported consultant costs under Grant Number 2012-TW-AX-0025.

41. Remedy \$6,537 in unallowable other direct costs under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe agreed with a portion of our recommendation in that \$21 in mileage was unallowable as it was over the Internal Revenue Service rate at the time of the expense. The Blackfeet Tribe also stated that it would coordinate with the OVW to reimburse \$21 to the program. For the remaining \$6,516, the Blackfeet Tribe stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied \$6,537 in unallowable other direct costs under Grant Number 2012-TW-AX-0025.

42. Remedy \$8,634 in unsupported other direct costs under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied the \$8,634 in unsupported other direct costs under Grant Number 2012-TW-AX-0025.

43. Remedy \$9,163 in unallowable grant expenditures greater than 10 percent of the total award amount.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OVW remedied \$9,163 in unallowable grant expenditures greater than 10 percent of the total award amount.

44. Coordinate with the Blackfeet Tribe to ensure all program goals are completed under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not specifically state whether or not it concurred with our recommendation and stated that it is in the process of developing and implementing procedures to ensure that program goals are adequately monitored and reported. Additionally, it stated that it will coordinate with the OVW to ensure all program goals are completed.

This recommendation can be closed when we receive documentation demonstrating that the OVW coordinated with the Blackfeet Tribe to ensure all program goals are completed under Grant Number 2012-TW-AX-0025.

45. Coordinate with the Blackfeet Tribe to verify the appropriateness of \$4,900 in gift card transactions that we identified under Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching and looking into this recommendation.

This recommendation can be closed when we receive documentation demonstrating that the OVW coordinated with the Blackfeet Tribe to verify the appropriateness of \$4,900 in gift card transactions that we identified under Grant Number 2012-TW-AX-0025.

46. Verify the expenditures reported in the final FFR to the accounting records for Grant Number 2012-TW-AX-0025.

Resolved. The OVW concurred with our recommendation and stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is researching the amounts reported in the final FFR and will coordinate with the OVW to reconcile discrepancies noted during this audit. It expects to complete this by September 30, 2019.

This recommendation can be closed when we receive documentation demonstrating that the OVW verified the expenditures reported in the final FFR to the accounting records for Grant Number 2012-TW-AX-0025.

Recommendations for the COPS Office, OJP, and OVW:

47. **Coordinate with the Blackfeet Tribe to develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.**

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office stated in its response that the Blackfeet Tribe must develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation. Additionally, it stated that it will work with the grantee to develop and implement appropriate policies and procedures.

OJP stated in its response that it will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it is in the process of developing and implementing program policies and procedures to ensure that program staff is adequately trained to provide accurate and timely progress reports. It stated that it will also implement procedures to ensure the Compliance Monitors ensure each programs' compliance with required performance measures. These will be included in the updated policies and procedures, which the Blackfeet Tribe stated would be approved and implemented by October 1, 2018.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and the OVW coordinated with the Blackfeet Tribe to develop and implement policies and procedures to ensure that progress reports are accurate and supported and, for awards after December 2014, document each performance measure required by the program, including those specified in the program solicitation and in the program award documentation.

48. Coordinate with the Blackfoot Tribe to develop and implement procedures to ensure compliance with all award special conditions.

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office stated in its response that it the Blackfoot Tribe must develop and implement procedures to ensure compliance with all award special conditions. Additionally, it stated that it will work with the grantee to develop and implement appropriate procedures.

OJP stated in its response that it will coordinate with the Blackfoot Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure compliance with all award special conditions.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfoot Tribe did not state whether or not it concurred with our recommendation and stated that it is in the process of developing and implementing procedures to ensure all grant special conditions are monitored for compliance. Additionally, it stated that it will include these procedures in its updated Policies and Procedures Manual that it planned to approve and implement by October 1, 2018.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and OVW coordinated with the Blackfoot Tribe to develop and implement procedures to ensure compliance with all award special conditions.

49. Coordinate with the Blackfoot Tribe to update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions and that the appropriate Blackfoot Tribe Compliance Monitors and program officials complete DOJ approved financial grant administration training.

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office stated in its response that the Blackfoot Tribe must update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions and that the appropriate Blackfoot Tribe Compliance Monitors and program officials complete DOJ approved financial grant administration training. Additionally, the COPS Office stated that it will work with the grantee to accomplish these actions.

OJP stated in its response that it will coordinate with the Blackfoot Tribe to obtain a copy of updated financial policies and procedures, developed and implemented, to ensure: (1) Compliance Monitors review compliance with Federal grant terms and conditions; and (2) that the appropriate Blackfoot

Tribe Compliance Monitors and program officials complete Department of Justice (DOJ) approved financial grant administration training.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it will coordinate with the COPS Office, OJP, and OVW to determine what financial grant administration training is available and will provide that training to applicable Compliance Monitors and program directors and staff. Additionally, it stated it will provide the agencies a copy of the approved policies and procedures by October 1, 2018.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and OVW coordinated with the Blackfeet Tribe to update financial policies to ensure Compliance Monitors review compliance with grant terms and conditions and that the appropriate Blackfeet Tribe Compliance Monitors and program officials complete DOJ approved financial grant administration training.

50. Coordinate with the Blackfeet Tribe to develop and implement policy and procedures regarding the retention of pertinent grant records for at least 3 years following the awarding agency officially closing the grant.

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office and stated in its response that the Blackfeet Tribe must develop and implement policy and procedures regarding the retention of pertinent grant records for at least 3 years following the awarding agency officially closing the grant. Additionally, it stated that it will work with the grantee to develop and implement appropriate policy and procedures.

OJP stated in its response that it will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure that pertinent grant records are retained for at least three years after the grant is closed by the awarding agency.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it will develop and implement appropriate record retention policies to be included in the manual it is working to complete and have implemented by October 1, 2018.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and OVW coordinated with the Blackfeet Tribe to develop and implement policy and procedures regarding

the retention of pertinent grant records for at least 3 years following the awarding agency officially closing the grant.

51. Coordinate with the Blackfeet Tribe to develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform an inventory of accountable property under the awards.

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office stated in its response that the Blackfeet Tribe must develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform an inventory of accountable property under the awards. Additionally, the COPS Office stated that it will work with the grantee to ensure a process is developed to suitably tag, track, and maintain updated inventory records for accountable property.

OJP stated in its response that it will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure accountable property is tagged with an inventory tag number; inventory records to document required information are regularly updated; and an inventory of accountable property purchased with grant funds is performed at least once every two years, as required.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it will review its current inventory process and update that process to include specific information required by the grant manual and guides. It also stated that it will implement additional procedures to ensure all property includes an inventory tag number and that the property records are updated and reconciled.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and OVW coordinated with the Blackfeet Tribe to develop and implement a process to tag accountable property with an inventory tag number, update inventory records to document required information, and to perform an inventory of accountable property under the awards.

52. Ensure the Blackfeet Tribe implements an after-the-fact travel voucher policy and procedure to verify and account for travel advances.

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office stated in its response the Blackfeet Tribe must implement an after-the-fact travel voucher policy and procedure to verify and account for travel expenses. Additionally, it stated that it will work with the grantee to ensure these actions are completed.

OJP stated in its response that it will coordinate with the Blackfeet Tribe to obtain a copy of written travel voucher policies and procedures, developed and implemented, to ensure that travel advances are properly accounted for and controlled.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it has adequate procedures in place to ensure travel costs are supported prior to expensing to each grant. It also stated that it will coordinate with the COPS Office, OJP, and the OVW to ensure agreement with the Blackfeet Tribe's current procedures.

Regarding the Blackfeet Tribe's travel policy, it stated that all travel advances are initially recorded as an employee receivable and expensed upon receipt of the trip documentation or withheld from the employee's paycheck if documentation is not provided. However, as stated in the report, we determined that the current process does account for a review of after-the-fact travel costs, and we did not identify any follow-up or reimbursement of travel advance funds by employees. As such, during the course of our audit, we identified \$18,844 in unallowable travel costs and \$7,686 in unsupported travel costs.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and OVW ensured the Blackfeet Tribe implements an after-the-fact travel voucher policy and procedure to verify and account for travel advances.

53. Ensure the Blackfeet Tribe develops policy to address deficiencies with budget management.

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office stated in its response that the Blackfeet Tribe must develop a policy to address deficiencies with budget management. Additionally, it stated that it will work with the grantee to establish such a policy.

OJP stated in its response that it will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to address deficiencies with budget management.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it has budget management procedures to ensure budget amounts are not overspent. It also stated that it will coordinate with the COPS Office, OJP, and the OVW to ensure its current procedures are considered adequate.

As stated in the report, we identified \$9,163 in cumulative excess expenditures over the 10 percent rule under Grant Number 2012-TW-AX-0025 and \$30,541 in grant expenditures that were not part of the approved budget under Grant Number 2014-TY-FX-0008. Based on these findings, we determined that the Blackfeet Tribe does not have adequate procedures to ensure compliance with budget management requirements.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and OVW ensured the Blackfeet Tribe develops policy to address deficiencies with budget management.

54. Coordinate with the Blackfeet Tribe to develop and implement policies and procedures for determining grant budgets for DOJ grants.

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office stated in its response that the Blackfeet Tribe must develop and implement policies and procedures for determining grant budgets for DOJ grants. Additionally, it stated that it will work with the grantee to develop and implement these policies and procedures.

OJP stated in its response that it will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, for determining budgets for DOJ grants.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it will coordinate with the COPS Office, OJP, and OVW to determine what additional policies and procedures should be implemented for determining grant budgets for DOJ grants.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and OVW coordinated with the Blackfeet Tribe to develop and implement policies and procedures for determining grant budgets for DOJ grants.

55. Coordinate with the Blackfeet Tribe to develop and implement drawdown policies and procedures that address the adherence to award special conditions and the recording of grant drawdowns in the accounting system in a timely manner.

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office stated in its response that the Blackfeet Tribe must develop and implement drawdown policies and procedures that address the adherence to award special conditions and the recording of grant drawdowns in the accounting system in a timely manner. Additionally, it stated that it will work with the grantee to accomplish these actions.

OJP stated in its response that it will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure the adherence to award special conditions, and the recording of grant drawdowns in the accounting system in a timely manner.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that it believes its current procedures for recording grant drawdowns is adequate and properly records the drawdowns in the accounting system in a timely manner. However, as stated in our report, we identified periods where grant drawdowns exceeded expenditures for well over the 10-day requirement. For example, we identified 20 separate drawdowns under Grant Number 2014-XV-BX-K031 that resulted in, on average, \$11,280 in excess cash for 107 days; and we identified 5 separate drawdowns under Grant Number 2012-HH-WX-0012 that resulted in, on average, about \$25,000 in excess cash for 118 days. Based on these instances, we determined that the Blackfeet Tribe does not have adequate policies and procedures to prevent the drawing down of excess cash.

Additionally, the Blackfeet Tribe stated that it is in the process of developing and implementing procedures to ensure all grant special conditions are monitored for compliance. It also stated that it will include these procedures in its updated Policies and Procedures Manual that it plans to approve and implement by October 1, 2018.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and OVW coordinated with the Blackfeet Tribe to develop and implement drawdown policies and procedures that address the adherence to award special conditions and the recording of grant drawdowns in the accounting system in a timely manner.

56. Coordinate with the Blackfeet Tribe to develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expense.

Resolved. The COPS Office, OJP, and the OVW concurred with our recommendation.

The COPS Office stated in its response that the Blackfeet Tribe must develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expenses. Additionally, it stated that it will work with the grantee to ensure procedures are in place to include the disclosure of indirect costs expenses on the quarterly financial reports.

OJP stated in its response that it will coordinate with the Blackfeet Tribe to obtain a copy of written policies and procedures, developed and implemented, to ensure that quarterly financial reports are completed in a timely and accurate manner, and include indirect costs, as appropriate.

OVW stated in its response that it will work with the grantee to address this recommendation.

The Blackfeet Tribe did not state whether or not it concurred with our recommendation and stated that its current procedures for quarterly financial reporting appropriately address timely and accurate reporting. However, as stated in the report, we identified 5 grant programs that did not report indirect cost expense in 16 of the 20 FFRs that we reviewed. These included COPS Office Grant Numbers 2012-HH-WX-0012 and 2014-HH-WX-0014, OJP Grant Numbers 2014-TY-FX-0008 and 2014-XV-BX-K031, and OVW Grant Number 2012-TW-AX-0025. Based on these instances, we determined that the Blackfeet Tribe does not have procedures regarding the disclosure of indirect cost expenses for quarterly financial reporting.

This recommendation can be closed when we receive documentation demonstrating that the COPS Office, OJP, and OVW coordinated with the Blackfeet Tribe to develop and implement procedures regarding quarterly financial reporting that include the disclosure of indirect cost expense.



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