



Audit of the Office of Justice Programs  
Cooperative Agreement Awarded to  
Prince George's County Government  
Upper Marlboro, Maryland

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**JANUARY 2022**

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# EXECUTIVE SUMMARY

## Audit of the Office of Justice Programs Cooperative Agreement Awarded to Prince George's County Government, Upper Marlboro, Maryland

### Objectives

The U.S. Department of Justice Office of the Inspector General completed an audit of a \$562,500 award provided by the Office of Justice Programs (OJP), Office for Victims of Crime to Prince George's County Government (County) in Upper Marlboro, Maryland. The purpose of the award was to support Prince George's County's Human Trafficking Task Force (Task Force). The Prince George's County Police Department (PGPD) administered the award on behalf of the County and collaborated with the Prince George's County State's Attorney's Office (PGSAO) and victim service providers. The audit objectives were to determine whether (1) costs claimed were allowable, supported, and in accordance with applicable laws, regulations, guidelines, and terms and conditions of the award; and (2) the grantee demonstrated adequate progress towards achieving program goals and objectives.

### Results in Brief

The County generally used award funds to meet the program's intended purpose; however, we found weaknesses regarding overall award oversight and management. Although, we did not identify significant concerns regarding award expenditures, we identified deficiencies and areas for improvements related to accounting records, progress reporting, and matching costs. We also identified \$24,625 in unallowable overtime charges and fringe benefits charged to the award.

### Recommendations

Our report contains six recommendations for OJP to assist the County in improving its award management and remedying \$24,625 in dollar-related findings. We requested responses to our draft audit report from PGPD and OJP, which can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

### Audit Results

The purpose of the award was to support the Task Force's efforts to: (1) identify human trafficking victims, (2) investigate and prosecute trafficking cases at local, state, and federal levels, and (3) provide comprehensive services to trafficking victims. The project period was from October 2017 through September 2021.

#### Program Performance

Health concerns posed by the COVID-19 Pandemic led to the Task Force cancelling events intended to provide advanced investigative techniques to law enforcement and prosecutors. Faced with this challenge, OJP approved a 1-year extension for the award. As of December 2020, PGPD reported expenditures of \$315,005, or 56 percent of its award. While PGPD supported that it used funds for award activities including task force meetings, training materials, and public awareness related to human trafficking intervention, it lacked procedures to report accurate performance measures. PGPD submitted metrics that had been included for prior performance periods and not metrics for the period reported.

#### Compliance with Special Conditions

We found that the Task Force was operating under an expired agreement between PGPD and other agencies. PGPD began the process of renewing its task force agreement.

#### Award Financial Management

PGPD did not check the System for Award Management before using award funds. PGPD and PGSAO charged \$13,902 in unallowable overtime and \$10,723 in unallowable fringe benefits to the award. Further, PGPD did not have a process to track matching contributions and needs to ensure PGSAO properly reconciles award charges before requesting reimbursement.

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# Introduction

The Trafficking Victims Protection Act of 2000 seeks to combat severe forms of human trafficking by punishing traffickers, protecting victims, and mobilizing a government-wide anti-human trafficking campaign. The Office for Victims of Crime (OVC) within the Office of Justice Program (OJP) administers the Enhanced Collaborative Model to Combat Human Trafficking (ECM) Program to support multidisciplinary human-trafficking task forces that implement sustainable, trauma-informed, victim-centered investigation and prosecution approaches to identify and serve human trafficking victims. The program requires coordination and collaboration between law enforcement and victim service providers to combat all forms of human trafficking within their communities.<sup>1</sup>

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of a \$562,500 cooperative agreement that OJP awarded to Prince George's County Government (County) under its ECM Program. The purpose of the award was to support Prince George's County's Human Trafficking Task Force (Task Force) efforts to: (1) identify all types of human trafficking victims; (2) investigate and prosecute sex trafficking and labor trafficking cases at local, state, and federal levels; and (3) address the individualized needs of victims by providing comprehensive services.<sup>2</sup> The award's performance period spanned 4 years, beginning October 2017 through September 2021. The Task Force was 1 of 29 across the United States to receive support under the ECM Program.<sup>3</sup>

## The Grantee

Established in 1696, the Prince George's County, Maryland, has over 900,000 residents and encompasses almost 500 square miles adjacent to Washington D.C. The Prince George's County Police Department (PGPD) serves as the County's lead law enforcement agency. To investigate sex and labor trafficking in the County, PGPD collaborates with prosecutors at the Prince George's County State's Attorney's Office (PGSAO) and victim service providers at the University of Maryland Support, Advocacy, Freedom, and Empowerment Center (SAFE Center) for Human Trafficking Survivors.<sup>4</sup>

PGPD signed and administered the award for the benefit of the Task Force and, as such, maintained the responsibility for collaborating with the PGSAO to facilitate the supported program and provide information to prosecute human trafficking cases.

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<sup>1</sup> In June 2020, OJP consolidated OVC, Bureau of Justice Assistance (BJA), and Office of Juvenile Justice and Delinquency Prevention related human trafficking-focused initiatives into one Human Trafficking Division.

<sup>2</sup> Established in 2013, the Task Force is comprised of representatives of federal, state, and local law enforcement agencies and various organizations across the County, including the U.S. Department of Homeland Security, the U.S. Attorney's Office for the District of Maryland, and other local victim service providers and victim advocates.

<sup>3</sup> BJA's, "[Enhanced Collaborative Model Task Force to Combat Human Trafficking Program](http://www.bja.ojp.gov/sites/g/files/xyckuh186/files/Publications/ECM-Program-Performance-Update-Report-FY16-18.pdf)," Performance Update Report, FYs 2016 – 2018, [www.bja.ojp.gov/sites/g/files/xyckuh186/files/Publications/ECM-Program-Performance-Update-Report-FY16-18.pdf](http://www.bja.ojp.gov/sites/g/files/xyckuh186/files/Publications/ECM-Program-Performance-Update-Report-FY16-18.pdf).

<sup>4</sup> As the lead victim service provider, the SAFE Center was a party to a separate, complementary ECM Program cooperative agreement (award number 2017-VT-BX-K003) to support services to address the individualized needs of human trafficking victims.

## OIG Audit Approach

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

We tested compliance with what we considered to be the most important conditions of the award. The DOJ Grants Financial Guide, Title 2 CFR 200 (Uniform Guidance), and the award documents contain the primary criteria we applied during the audit. The results of our analysis are discussed in detail later in this report. Appendix 1 contains additional information on this audit's objectives, scope, and methodology, while the Schedule of Dollar-Related Findings appears in Appendix 2.

# Audit Results

## Program Performance and Accomplishments

We reviewed required performance reports, award solicitations, award documents, and interviewed County officials to determine whether PGPD demonstrated adequate progress towards achieving the program goals and objectives. We also reviewed award recipient progress reports to confirm the accuracy of the tested performance reports. Finally, we reviewed award recipient compliance with the special conditions identified in the award documentation.

## Program Goals and Objectives

To assess whether PGPD achieved award goals and objectives on behalf of the County, we discussed program accomplishments and oversight with officials from PGPD, PGSAO, and the SAFE Center. Further, we reviewed the two most recent progress reports as well as Grant Adjustment Notices (GAN) documenting OJP-approved budget modifications and award milestone changes. We also selected and assessed whether PGPD achieved a sample of applicable award goals and objectives.

As stipulated in its award narrative, OJP awarded the agreement to the County via PGPD to: (1) identify victims of all types of human trafficking; (2) investigate and prosecute sex trafficking and labor trafficking cases at the local, state, and federal levels; and (3) address the individualized needs of victims through the provision of a comprehensive array of quality services.

As illustrated in Figure 1, we selected three objectives and tested deliverables associated with each.

Figure 1

Award Number 2017-VT-BX-K028 Tested Objectives



Source: OIG Analysis of Award Documents

Our interviews with County officials and review of documentation confirmed that: (1) PGPD administered the award to support Task Force meetings, enhance training materials and public awareness related to human trafficking intervention, and develop procedures for victims’ rights and protections; and (2) PGSAO used the award to support equipment purchases and its efforts to prosecute human trafficking crimes.

However, the COVID-19 Pandemic (Pandemic) affected certain Task Force operations and activities. In August 2020, PGPD reported to OJP that health concerns posed by the Pandemic led to the Task Force cancelling approved training events and conferences intended to provide advanced investigative techniques to law enforcement and prosecutors. Moreover, PGPD reported that it had discontinued proactive human trafficking investigations at the beginning of the Pandemic (around April 2020) for safety reasons and health concerns. PGPD requested and OJP approved a 1-year no-cost extension to allow for the PGPD to “recoup some of the time and momentum lost” as a result of the Pandemic.

Subsequent to this request, a PGPD official stated that PGPD redirected its police officers to address urgent County needs arising from the Pandemic. We found that this has resulted in reducing the number of overtime shifts devoted to human trafficking cases. As the award in part supported overtime costs stemming from investigating human trafficking cases, this reduction in turn decreased the amount of charges that PGPD applied to its portion of the award.

### Required Performance Reports

According to the DOJ Grants Financial Guide, the funding recipient should ensure that valid and auditable source documentation is available to support all data collected for each performance measure specified in

the program solicitation. As the signee for the award on behalf of the County, PGPD is responsible for compiling and submitting accurate progress reports.

We reviewed PGPD’s progress reports for the periods of July 2020 through September 2020, and October 2020 through December 2020. For the report ending September 2020, we sampled and tested four metrics. For the report ending December 2020, we sampled and tested three metrics. Specifically, we selected the Task Force meetings, law enforcement investigations, and related outcomes such as persons arrested and prosecution-related activities. Table 1 summarizes the results of our tracing of reported accomplishments to supporting documentation.

**Table 1**  
**Review of Progress Report Performance Measures**  
**July 2020 – December 2020**

July 2020 – September 2020			
Progress Reports Metrics Tested	Reported to OJP	PGPD Support	Discrepancy
 Number of task force held meetings during the reporting period.	1	1	0
 Number of active (i.e., ongoing) human trafficking investigations during the reporting period.	26	9	17
 Number of individuals arrested for a human trafficking-related incident as part of a state/local investigation(s).	3	0	3
 Number of individuals criminally charged (i.e., indicted), as part of a federal investigation, on a human trafficking-related offense.	1	1	0
October 2020 – December 2020			
Progress Reports Metrics Tested	Reported to OJP	PGPD Support	Discrepancy
 Number of task force held meetings during the reporting period.	1	1	0
 Number of new human trafficking investigations opened during the reporting period.	4	3	1
 Total individuals arrested for a human trafficking related incident(s).	14	0	14

Source: OIG Analysis of PGPD Progress Reports

Our testing identified discrepancies in four of the seven performance metrics tested. Specifically, supporting evidence of claimed performance metrics did not support the reported number of: (1) active and ongoing human-trafficking cases; (2) individuals arrested for a human trafficking-related incident as part of a state and local investigation; (3) new human trafficking investigations opened during the reporting period; and (4) individuals arrested for a human-trafficking related incident.

Our interviews with PGPD officials determined that PGPD did not maintain procedures to guide reporting accurate award performance measures. As a result, PGPD progress reports included metrics that had been

included for prior performance periods and not metrics for the period reported. For example, while PGPD reported arresting three individuals for the 3-month performance period ending September 2020, these three arrests actually occurred earlier that year. Inaccuracies in progress reports misrepresent critical program activities and achievements to key internal and external stakeholders. Therefore, we recommend that OJP coordinate with PGPD to implement policies and procedures to report accurate performance metrics, supported by valid and auditable source documents, for future DOJ awards.

## Compliance with Special Conditions

Special conditions are the terms and conditions that are included with the award. In its award application documents, the County certified it would comply with these special conditions. We evaluated the special conditions for the cooperative agreement and selected a judgmental sample of the requirements that are significant to performance under the award and are not addressed in another section of this report. As shown in Table 2, we evaluated five special conditions for the award under review.

**Table 2**

### Special Conditions Analysis

Special Conditions Tested		Compliance
	Encouragement of policies banning text messaging while driving.	Yes
	Compliance with Title VI and the Safe Streets Act, award recipients are required to take reasonable steps to ensure that limited English proficiency persons have meaningful access to their programs. Meaningful access entails providing language assistance services, including oral and written translation when necessary.	Yes
	Compliance with confidentiality requirements of 42 U.S.C. § 3789g and 28 C.F.R. Part 22 that are applicable to collection, use, and revelation of data or information.	Yes
	The award recipient agrees to submit to OJP for review and approval any curricula, training materials, proposed publications, reports, or any other written materials that will be published, including web-based materials and web site content, through funds from this grant at least 30 working days prior to the targeted dissemination date.	Yes
	Within 90 days after the budget approval, the award recipient must submit to OJP a Memorandum of Understanding (MOU) that outlines specific roles, responsibilities, and expectations of the fiscal agent, law enforcement agency, and the research partner or team to OJP. The award recipient agrees to notify OJP of any changes in the status or duties of the partners in the MOU.	No

Source: OIG Analysis

While PGPD demonstrated that it met the tested special conditions, we note that the MOU that PGPD had submitted to OJP expired in September 2020, which was the unmodified end of the award’s performance period.<sup>5</sup> A PGPD official told us that PGPD began the process of renewing the MOU. However, because the process involved different participants across the County, PGPD could not control the MOU’s approval process and the MOU was not in effect between October 2020 and September 2021, the final year of the

<sup>5</sup> The award’s performance period reflects a 1-year no cost extension approved by OJP (September 30, 2021).

award. Operating with an expired MOU could create confusion regarding the responsibilities of different task force agencies. Without notifying changes of the MOU, OJP lacks the assurance that the Task Force participants would follow agreed-upon and required duties. We do not provide a recommendation as the performance period of the award ended September 2021 and PGPD did not have another DOJ Task Force-related award.

## Award Financial Management

According to the DOJ Grants Financial Guide, award recipients and subrecipients need to maintain adequate accounting systems and financial records and account for funds awarded to them accurately. In addition, the system must be accurate, current, complete, and compliant with all financial reporting requirements of the award. To assess the PGPD's financial management of the cooperative agreement covered by this audit, we interviewed financial staff, examined policies and procedures, and inspected award documents to determine whether PGPD adequately safeguarded subject award funds. We also reviewed the County's Single Audit Reports for 2017 through 2019 to identify internal control weaknesses and significant non-compliance issues related to federal awards.<sup>6</sup> Finally, we performed testing in the areas that were relevant for the management of this award, as discussed throughout this report.

Our analysis determined that the County, via PGPD: (1) did not maintain adequate accounting records to support award activities, and (2) charged unallowable overtime and fringe benefits to the award. These issues resulted in \$24,625 in unallowable questioned costs.

Additionally, we found that PGPD needs to strengthen its policies and procedures to: (1) verify that its vendors are not debarred or suspended from doing business with the federal government, and (2) document matching costs in the County's financial system. Other deficiencies related to financial management are also discussed in more detail in the Accounting Records, Personnel Costs, Matching Costs, and Federal Financial Reports sections of this report.

## Single Audit

Our audit evaluated results detailed in the County's Single Audit Reports for 2017 through 2019. The reports did not detail material weaknesses or significant deficiencies related to the County's financial reporting and federal programs.

## System for Award Management Verification

According to the DOJ Grants Financial Guide, award recipients must ensure that federal funds are not awarded to entities that have been prohibited from receiving such funds by consulting the System for Award Management (SAM). SAM is a central repository and database for suspension and debarment actions taken by all federal agencies and allows users to check and search entity registrations and exclusion

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<sup>6</sup> Non-federal entities that receive federal financial assistance are required to comply with the *Single Audit Act of 1984*, as amended. The Single Audit Act provides for recipients of federal funding above a certain threshold to receive an annual audit of their financial statements and federal expenditures. Under the Uniform Guidance, such entities that expend \$750,000 or more in federal funds within the entity's fiscal year must have a "single audit" performed annually covering all federal funds expended that year.

records. Award recipients must also review SAM for potential contractors and individuals. To determine whether PGPD complied with the requirement, we requested a list of personnel paid under the cooperative agreement and reviewed those individuals' names within the SAM database. While our analysis did not identify PGPD employees or vendors that had been suspended or debarred, PGPD did not have policies and procedures pertaining to the verification in the SAM database before using award funds. The lack of policies and procedures related to preventing the receipt of funds by those suspended or debarred increases the risk of including such an individual or organization on the award. Therefore, we recommend that OJP require the County to implement policies and procedures to verify, for future DOJ awards, that contractors, consultants, and individuals it plans to conduct business with have not been precluded from receiving federal funds.

## **Accounting Records**

While PGPD, as the County's lead law enforcement agency, served as the responsible party for the award on behalf of the County, PGSAO played an important role in fulfilling award initiatives as the County's lead prosecution unit. As separate units supported by the County, PGPD and PGSAO relied on different financial reporting procedures. PGPD's Fiscal Management Division was responsible for preparing and processing PGPD's expenditures, to include, payroll, procurement, invoice handling, and other fiscal related activities. Meanwhile, budget analysts within PGSAO managed PGSAO-specific financial matters. The County's Office of Finance received and reviewed supporting documents from both PGPD and PGSAO and posted expenditures to the County's financial system.

PGPD provided to us a copy of the County's general ledger supplemented by two spreadsheets representing respective PGPD and PGSAO expenditures. We reconciled costs listed in the PGPD spreadsheet to the general ledger as the spreadsheet included information such as the reference number, total expenditures amount, and transaction posting dates. However, we could not reconcile all costs on the PGSAO spreadsheet to the general ledger as the document lacked information to account for certain charges. Specifically, while the PGSAO spreadsheet listed transactions such as salaries, fringe benefits, and IT equipment, its spreadsheet did not include transaction posting dates for each incurred expense. As of October 2021, the County had not requested reimbursement for these unreconciled PGSAO expenses.

Accurate, reliable, and sufficient accounting records demonstrate that award participants effectively accounted for award funds and adhered to agreement requirements. PGSAO officials acknowledged the errors with its tracking spreadsheet and told us that PGSAO personnel were learning to implement a new method to track costs. These officials further stated that they are reconciling these charges to the general ledger and intend to make a final drawdown request by the award's close-out date, which occurs 90 days after the end of the award period. We therefore recommend that OJP require that PGPD work with the County's Office of Finance to ensure that PGSAO reconciles award expenses to the general ledger prior to making a reimbursement request for these costs.

## **Award Expenditures**

The approved award budget included the following cost categories: personnel, travel, equipment, contractual, and other direct costs, totaling \$562,500. Under the tenets of the award, PGPD was required to provide or expend \$187,500 in local matching funds for the program. To determine whether costs claimed to the award were allowable, supported, and properly allocated in compliance with award requirements, we

tested a judgmental sample of 37 transactions representing \$27,983 in award expenditures. In addition, we reviewed financial documents and verified award expenditures. The following sections describe the results of that testing.

## Personnel Costs

The DOJ Grants Financial Guide states that charges made to federal awards for salaries, wages, and fringe benefits must be based on records that accurately reflect the work performed and comply with the established policies and practices of the organization. Charges must be supported by a system of controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated. In addition, award recipients must spend funds in budget categories approved via the award budget or request prior approval from OJP to modify the budget. Lastly, a GAN should be submitted to OJP to document any programmatic, administrative, or financial change, modification, adjustment, or correction associated with an award.

The award budget explicitly approved overtime costs associated with seven PGPD Officers, and the salary for one PGSAO Investigator and one Assistant State's Attorney. To test personnel expenditures charged to the award, we judgmentally selected two non-consecutive pay periods for PGPD overtime charges and PGSAO payroll charges. For each transaction tested, we compared employee names and costs captured in PGPD and PGSAO compensation and fringe reports to the employee timesheets and personnel costs for each employee approved in the award budget.

PGPD charged overtime costs for 14 total PGPD officers. While our review confirmed that overtime costs for six approved officers were accurate, allowable, and supported, PGPD was reimbursed \$13,902 for an additional eight officers that were not approved in the budget. Specifically, we did not find these officers' names, job positions, and budgeted costs specified in either the approved budget or a subsequent GAN. As a result, we identify these overtime costs charged to the award as unallowable and recommend that OJP remedy \$13,902 in questioned costs.

Although the approved budget did not include fringe benefits associated with personnel costs as an allowable budget category for the award, the PGSAO was reimbursed \$10,723 in fringe benefits. Therefore, we identify these charges as unallowable fringe benefits and recommend that OJP remedy \$10,723 in questioned costs. Overall, we believe that the separate financial controls employed by the PGPD and the PGSAO, coupled with a general lack of cohesive stewardship over the award between these entities, contributed to causing this discrepancy.

## Direct Costs

The approved budget included travel for personnel to attend training relative to human trafficking and lodging expenses such as airfare, car rentals, mileage, and meals. The budget also allowed for the purchase of two computers for use by PGSAO staff. To determine whether the expenditures were allowable, supported, and properly allocated to the award, we judgmentally selected 13 travel transactions that included expenses for lodging, airfare, meals and incidental expenses, and 2 computer equipment transactions that included expenses for computers, docking stations, and portable DVD writers. We traced expense data contained in invoices, receipts, and financial records to the approved budget for the award. In

general, our testing found that both PGPD and PGSAO appropriately computed and allocated non-personnel, direct costs to the award.

## Matching Costs

Matching costs are the non-federal recipient's share of the total project costs.<sup>7</sup> The DOJ Grants Financial Guide stipulates that a grantee should establish and maintain records that clearly show the source, amount, and timing for all matched contributions. Furthermore, documentation supporting the market value of in-kind matches must be maintained in the award recipient files. The PGPD-required match was \$187,500 for the audited award and it applied salaries of a non-award employee to meet its requirement.

To determine if the County was on track to meet its match requirement by September 2021, we reviewed the employee's payroll records and PGPD accounting records. Based on our review we found discrepancies related to matching cost calculations. Support for matching costs contributed by PGPD should indicate the amounts of the match contributions by specific period of time. PGPD informally tracks by quarter the amount of its match expenditures. However, match contributions that PGPD reported in its FFRs did not match its supporting documents, per the required guidance. Specifically, PGPD tracking documents support a total match of \$139,531, while quarterly FFRs reported just \$96,579 matching costs, or a difference of \$42,952. We found that PGPD did not have a policy and procedure to help guide the accurate tracking and reporting of matching contributions.

As we could not reconcile reported matching costs to PGPD support, we recommend that OJP require PGPD to implement a policy and procedure to ensure matching costs are properly supported by the award close-out date. Such action must ensure that PGPD met its matching requirement and tracks all matching transactions in the County's financial system.

## Budget Management and Control

According to the DOJ Grants Financial Guide, the recipient is responsible for establishing and maintaining an adequate accounting system, which includes the ability to compare actual expenditures or outlays with budgeted amounts for each award. Additionally, the award 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.

As previously reported, PGPD and PGSAO carried out different activities in support of the overall award. Of the overall \$562,500 total award, \$333,050 (or nearly 60 percent) was to be used by PGSAO on personnel costs associated with investigating and prosecuting human trafficking crimes. We thus compared the expenditures to the approved budgets separately in order to determine whether PGPD and PGSAO transferred funds among budget categories in excess of 10 percent. We determined that the cumulative difference between category expenditures and approved budget category totals was not greater than 10 percent, except for the aforementioned, unallowable PGSAO fringe benefit costs.

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<sup>7</sup> In-kind matches may include in the form of services, supplies, real property, and equipment.

## Federal Financial Reports

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether PGPD submitted complete and accurate FFRs, we compared the submitted FFRs to accounting records. As shown by Table 3, while we identified discrepancies between available financial support and specific FFRs, we found that the overall total of FFR-reported expenditures generally reconciled to the accounting records.

**Table 3**

### FFR Analysis

FFR Number	Report Period from Dates	Report Period to Dates	Expenditures Per FFR	Expenditures Per PGPD and PGSAO Financial Support	Difference
1	10/1/2017	12/31/2017	-	-	-
2	01/1/2018	03/31/2018	-	-	-
3	04/1/2018	06/30/2018	-	-	-
4	07/1/2018	09/30/2018	\$1,842	\$17,040	\$15,198
5	10/1/2018	12/31/2018	\$21,774	\$28,046	\$6,272
6	01/1/2019	03/31/2019	\$15,381	\$40,380	\$24,999
7	04/1/2019	06/30/2019	\$31,376	\$51,702	\$20,326
8	07/1/2019	09/30/2019	\$103,844	\$36,655	(\$67,189)
9	10/1/2019	12/31/2019	\$57,615	\$58,705	\$1,090
10	01/1/2020	03/31/2020	\$34,465	\$34,465	-
11	04/1/2020	06/30/2020	\$18,064	\$16,974	(\$1,090)
12	07/1/2020	09/30/2020	\$16,721	\$16,721	-
13	10/1/2020	12/31/2020	\$14,316	\$14,316	-
14	01/1/2021	03/31/2021	-	-	-
15	04/1/2021	06/30/2021	-	-	-
<b>Total</b>			<b>\$315,399</b>	<b>\$315,005</b>	<b>(\$394)</b>

Note: We totaled PGPD and PGSAO's expenditures to compare against the reported quarterly expenditures. Some totals adjusted due to rounding.

Source: JustGrants and County accounting documents.

PGPD has not reported any financial activity on the award since the period ending December 2020. However, PGPD officials stated that PGSAO still plans to submit its reconciliation by the award close out date, which occurs 90 days after the end of the award period.

## Drawdowns

According to the DOJ Grants Financial Guide, award recipients must have an adequate accounting system and maintain documentation to support all receipts of federal funds. If, at the end of the award, recipients have drawn down funds in excess of federal expenditures, unused funds must be returned to the awarding

agency. Furthermore, a grantee’s drawdown request should be based on actual dates when the grantee incurs award expenses.

The County’s Office of Finance requires that county agencies, such as PGPD and PGSAO, prepare and submit all its drawdown support and requests. Once reviewed and approved, the Office of Finance performs the actual drawdown request.<sup>8</sup> To assess whether the County, via PGPD, managed award receipts in accordance with federal requirements, we retrieved the award’s drawdown report and compared it to supporting documents maintained by PGPD and PGSAO.

While PGPD and PGSAO incurred award expenses since the start of the award, it was only after our audit began that PGPD submitted a drawdown request (April 2021), followed by PGSAO (May 2021). As shown by Table 4, the County has requested two drawdowns totaling \$155,753.

**Table 4**

**Analysis of Award Funds Drawn Down as of October 18, 2021**

PG County Unit	Drawdown Dates	Supported? (Yes/No)	Drawn Down Amount
PGPD	04/08/2021	Yes	\$42,268
PGSAO	05/14/2021	Yes	\$113,486
<b>Total</b>			<b>\$155,753</b>

Note: Some totals adjusted due to rounding.

Sources: PGPD and PGSAO Records, and DOJ’s Enterprise Data Integration System.

As of October 2021, the County had requested and drawn down \$155,753, or 28 percent of the award. We reviewed supporting documents provided for each drawdown request and found the drawdown amount to be accurate. However, based on records kept by both PGPD and PGSAO, the County has not requested drawdowns based on actual dates of incurred award expenses. While not required, we noted that such would constitute an award management best practice. County officials stated that PGPD Fiscal Management Division experienced several vacancies, high turnover, and a county-wide hiring freeze which contributed to this delay. PGSAO officials also acknowledged this issue and stated that its employees were learning to interface with the County’s financial system.

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<sup>8</sup> The County’s Office of Finance is responsible for reviewing and ensuring that actual expenditures are: (1) captured in the general ledger, (2) occurred during award period, and (3) allowable under the cooperative agreement.

## Conclusion and Recommendations

Based on the results of our audit, while the County, via PGPD, demonstrated that it used a portion of award funds to fulfill its objectives, it did not adhere to all requirements of the agreement. Specifically, PGPD did not comply with award conditions related to: (1) progress reports; (2) award financial management, including SAM verification; (3) personnel costs; and (4) matching costs. We particularly note that unreconciled financial records maintained between PGPD and PGSAO created various challenges for us to verify the accuracy of award costs. We believe that county-wide programmatic and financial oversight, coupled with written policies and procedures, would have ameliorated several of the issues identified in this report.

Our report identifies \$24,625 in questioned costs and provides six recommendations to OJP to address these deficiencies and improve PGPD's management of future DOJ awards.

We recommend that OJP:

1. Coordinate with PGPD to implement policies and procedures to report accurate performance metrics, supported by valid and auditable source documents, for future DOJ awards.
2. Require the County to implement policies and procedures to verify, for future DOJ awards, that contractors, consultants, and individuals it plans to conduct business with have not been precluded from receiving federal funds.
3. Require that PGPD work with the County's Office of Finance to ensure that PGSAO reconciles award expenses to the general ledger prior to making a reimbursement request for these costs.
4. Remedy \$13,902 in questioned costs related to unallowable overtime charges.
5. Remedy \$10,723 in questioned costs related to unallowable fringe benefit charges.
6. Require PGPD to implement a policy and procedure to ensure matching costs are properly supported by the award close-out date. Such action must ensure that PGPD met its matching requirement and tracks all matching transactions in the County's financial system.

# APPENDIX 1: Objectives, Scope, and Methodology

## Objectives

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

## Scope and Methodology

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

This was an audit of Office of Justice Program (OJP), Office for Victims of Crime Enhanced Collaborative Model to Combat Human Trafficking Program Cooperative Agreement 2017-VT-BX-K028 awarded to Prince George's County Government (County) in Upper Marlboro, Maryland. The award was to support the Prince George's County Human Trafficking Task Force (Task Force). The Prince George's County Police Department (PGPD) served as the County's lead law enforcement agency. To investigate sex and labor trafficking in the County, PGPD collaborated with prosecutors at the Prince George's County State's Attorney's Office (PGSAO) and victim service providers at the University of Maryland Support, Advocacy, Freedom, and Empowerment Center (SAFE Center) for Human Trafficking Survivors. PGPD on behalf of the County administered the \$562,500 award. As of October 18, 2021, the County had drawn down \$155,753 of the total funds awarded. Our audit concentrated on, but was not limited to, October 1, 2017 (the award date) through September 9, 2021 (the last day of our audit fieldwork). Additionally, as a result of the COVID-19 Pandemic response, we performed our audit fieldwork exclusively in a remote manner. The scheduled project end date of the award was September 30, 2021.

To accomplish our objectives, we tested compliance with what we consider to be the most important conditions of the award recipients' activities related to the audited award. We performed sample-based audit testing for award expenditures including travel and equipment costs, payroll and fringe benefit charges, and matching costs. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the award reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The DOJ Grants Financial Guide, Title 2 C.F.R. 200 (Uniform Guidance), 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, JustGrants, and the County'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.

We discussed our audit results with officials from the County, PGPD, PGSAO, and SAFE Center throughout the audit and at a formal exit conference. We requested a response to our draft audit report from OJP and PGPD, and their responses will be appended to the final audit report.

## **Internal Controls**

In this audit, we performed testing of internal controls significant within the context of our audit objectives. We did not evaluate the internal controls of the County to provide assurance on its internal control structure as a whole. The grantee's management is responsible for the establishment and maintenance of internal controls in accordance with the DOJ Grants Financial Guide and Uniform Guidance. Because we do not express an opinion on the County and PGPD's internal control structure as a whole, we offer this statement solely for the information and use of the PGPD and OJP.<sup>9</sup>

In planning and performing our audit, we identified particular internal controls and underlying internal control principles to be significant to the audit objectives. Specifically, our review of internal controls covered PGPD's established grant policies and procedures pertaining to aspects of award performance and financial management. We tested the implementation and operating effectiveness of specific controls over the award activity occurring within our scope. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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<sup>9</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: Schedule of Dollar-Related Findings

Description	Amount	Page
<b>Questioned Costs:</b> <sup>10</sup>		
Unallowable Overtime Costs	\$13,902	9
Unallowable Fringe Benefits	10,723	9
Total Unallowable Costs	\$24,625	
<b>TOTAL DOLLAR-RELATED FINDINGS</b>	<b><u>\$24,625</u></b>	

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<sup>10</sup> **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.

# APPENDIX 3: Prince George's County Police Department's Response to the Draft Audit Report



ANGELA D. ALSOBROOKS  
COUNTY EXECUTIVE

## PRINCE GEORGE'S COUNTY POLICE DEPARTMENT

*FIRST TO SERVE SINCE 1931*

8801 Police Plaza  
Upper Marlboro, Maryland 20772



MALIK AZIZ  
CHIEF OF POLICE

November 22, 2021

John Manning  
Regional Audit Manager  
Washington Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
Jefferson Plaza, Suite 900  
Washington, D.C. 20530

Dear Mr. Manning:

Based on the Conclusions and Recommendations of your audit, the Prince George's County Police Department has adhered to your findings by addressing your concerns. Listed below are the steps that will be and have been put in effect.

1. The Prince George's County Police Department will develop policies and procedures to capture accurate performance measures for future DOJ awards. Databases will be created that are Grant specific. These databases will be required to capture and retain all performance measures that are required for the Grant. It will be required that all valid and auditable source documents be stored in these databases.
2. Prince George's County does have procedures in place to prevent conducting business with those on the debarred/suspended list. Vendors are thoroughly vetted via the vendor registration process. A SAMs verification is completed during the procurement process when a vendor (contractor, consultant or individual) is selected to do business with the County. Prince George's County Contracts and Procurement Division in the Office of Central Services is responsible for the SAMs check during the procurement process.
3. This is not the responsibility of the Prince George's County Police Department. The PGSAO is a separate entity, and DOJ/OIG should work directly with Prince George's County Office of Finance to reconcile award expenses to the general ledger prior to making a reimbursement request for cost.
4. The Prince George's County Police Department will remedy the \$13,902 in questioned costs related to unallowable overtime cost. It should be noted that the Prince George's County Police Department reviewed the list that was provided by the DOJ/OIG Audit team. All overtime cost charged to the grant were by officers that were assigned to the Human Trafficking Unit after the initial Award of the grant. The

Prince George's County Police Department was not aware that a grant adjustment notification (GAN) was required for each individual officer that was either transferred into or out of the Human Trafficking Unit. Policies and procedures will be established with the BJA for future DOJ Awards to ensure that there is a clear understanding of when GAN's are required.

5. The \$10,723 in questioned costs related to unallowable fringe benefit charges are associated with the PGSAO. The PGSAO will be responsible for the remedy of these costs.
6. The Prince George's County Police Department will draft a policy and procedure document for the tracking of matching costs for all grant awards to ensure compliance by each grant award closeout date. The document will include the requirement to have the matching funds tracked in the financial system of record.

Sincerely,



Malik Aziz  
Chief of Police  
Prince George's County Police Department

# APPENDIX 4: The Office of Justice Program's Response to the Draft Audit Report



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

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Washington, D.C. 20531

December 6, 2021

MEMORANDUM TO: John J. Manning  
Regional Audit Manager  
Chicago Regional Audit Office  
Office of the Inspector General

FROM: Ralph E. Martin  
Director *Ralph E. Martin*

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Cooperative Agreement Awarded to the Prince George's County Government, Upper Marlboro, Maryland*

This memorandum is in response to your correspondence, dated November 10, 2021, transmitting the subject draft audit report for the Prince George's County Government (County). We consider the subject report resolved and request written acceptance of this action from your office.

The draft audit report contains **six** recommendations and **\$24,625** in questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by OJP's response.

- 1. We recommend that OJP coordinate with PGPD to implement policies and procedures to report accurate performance metrics, supported by valid and auditable source documents, for future DOJ awards.**

OJP agrees with the recommendation. In its response, dated November 22, 2021, the County stated that it will develop policies and procedures to ensure that accurate performance measures are reported for future U.S. Department of Justice (DOJ) awards. Accordingly, we will coordinate with the County to obtain a copy of written policies and procedures, developed and implemented, to ensure that the Prince George's Police Department (PGPD) maintains accurate performance metrics, which are fully supported by valid and auditable source documentation, for future DOJ awards.

2. **We recommend that OJP require the County to implement policies and procedures to verify, for future DOJ awards, that contractors, consultants, and individuals it plans to conduct business with have not been precluded from receiving Federal funds.**

OJP agrees with the recommendation. In its response, dated November 22, 2021, the County stated that it has procedures in place to prevent conducting business with those on the debarred/suspended list. However, the County did not provide a copy of its procedures to strengthen controls over this process. Therefore, we will coordinate with the County to obtain a copy of its revised written policies and procedures, to ensure that suspension and debarment certifications are obtained from vendors or subrecipients receiving \$25,000 or more in Federal funds, prior to signing the award or contract; and the supporting documentation is maintained for future auditing purposes.

3. **We recommend that OJP require that PGPD work with the County's Office of Finance to ensure that PGSAO reconciles award expenses to the general ledger prior to making a reimbursement request for these costs.**

OJP agrees with the recommendation. In its response, dated November 22, 2021, the County stated that the PGPD is not responsible for reimbursement requests. Instead, they stated that the Prince George's State's Attorney's Office (PGSAO), which is a separate entity of the County, handles this function. However, by signing and accepting the award document for Cooperative Agreement Number 2017-VT-BX-K028, the County acknowledged its fiduciary responsibility for properly overseeing and managing these Federal funds. This responsibility remains with the County, regardless of any tasks it may have delegated to other individuals or entities.

Accordingly, we will coordinate with the County to obtain a copy of their final general ledger report for Cooperative Agreement Number 2017-VT-BX-K028, that reconciles with the cumulative Federal award expenditures reported on the final Federal Financial Report (FFR) for the award. In addition, we will request that the County provide a copy of its revised written policies and procedures, implemented to ensure that award-related expenses and drawdowns are properly reconciled to the grant's general ledger, prior to making a reimbursement request for those costs.

4. **We recommend that OJP remedy \$13,902 in questioned costs related to unallowable overtime charges.**

OJP agrees with the recommendation. In its response, dated November 22, 2021, the County stated that it will remedy the \$13,902 in questioned costs, related to unallowable overtime charges; but stated that all overtime costs charged to Cooperative Agreement Number 2017-VT-BX-K028 were for officers that were assigned to the Human Trafficking Unit after the initial award of the grant. However, any personnel deviations from the approved budget required prior approval from OJP.

Accordingly, we will review the \$13,902 in questioned costs, related to unallowable overtime costs that were charged to Cooperative Agreement Number 2017-VT-BX-K028, and will work with the County to remedy, as appropriate.

**5. We recommend that OJP remedy \$10,723 in questioned costs related to unallowable fringe benefits charges.**

OJP agrees with the recommendation. In its response, dated November 22, 2021, the County stated that the \$10,723 in questioned costs, related to unallowable fringe benefits charged to Cooperative Agreement Number 2017-VT-BX-K028, are associated with PGSAO; and that PGSAO will be responsible for the remedy of these costs. However, as we previously stated, by signing and accepting the award document for Cooperative Agreement Number 2017-VT-BX-K028, the County acknowledged its fiduciary responsibility for properly overseeing and managing these Federal funds. This responsibility remains with the County, regardless of any tasks it may have delegated to other individuals or entities.

Accordingly, we will review the \$10,723 in questioned costs, related to unallowable fringe benefits costs that were charged to Cooperative Agreement Number 2017-VT-BX-K028, and will work with the County to remedy, as appropriate.

**6. We recommend that OJP require PGPD to implement a policy and procedure to ensure matching costs are properly supported by the award close-out date. Such action must ensure that PGPD met its matching requirement and tracks all matching transactions in the County's financial system.**

OJP agrees with the recommendation. In its response, dated November 22, 2021, the County stated that it will draft policies and procedures for tracking matching costs for all grant awards. Accordingly, we will coordinate with the County to obtain a copy of written policies and procedures, developed and implemented, to ensure that matching costs incurred by the PGPD are supported by the award close-out date. At a minimum, we will require that the procedures ensure that the matching requirement is met, and all matching transactions are recorded in the County's financial system.

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

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

LeToya A. Johnson  
Senior Advisor  
Office of the Assistant Attorney General

cc: Jeffery A. Haley  
Deputy Director, Audit and Review Division  
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Kristina Rose  
Director  
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James Simonson  
Acting Principal Deputy Director  
Office for Victims of Crime

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Office for Victims of Crime

Joel Hall  
Associate Director, State Victim Resource Division  
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Aida Brumme  
Manager, Evaluation and Oversight Branch  
Grants Financial Management Division  
Office of the Chief Financial Officer

Louise Duhamel  
Acting Assistant Director, Audit Liaison Group  
Internal Review and Evaluation Office  
Justice Management Division

cc: Jorge L. Sosa  
Director, Office of Operations – Audit Division  
Office of the Inspector General

OJP Executive Secretariat  
Control Number IT20211110144949

## **APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report**

The OIG provided a draft of this audit report to the Office of Justice Programs (OJP) and Prince George's County Police Department (PGPD) for review and official comment. PGPD's response is incorporated in Appendix 3 and OJP's response is incorporated in Appendix 4 of this audit report. In response to our draft audit report, OJP agreed with all recommendations, and as a result, the status of the audit report is resolved. In its response, PGPD outlined actions it will take to address the recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### **Recommendations for OJP:**

- 1. Coordinate with PGPD to implement policies and procedures to report accurate performance metrics, supported by valid and auditable source documents, for future DOJ awards.**

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will coordinate with the County to obtain a copy of written policies and procedures to ensure that PGPD reports accurate performance metrics that are fully supported by valid and auditable source documentation.

PGPD stated in its response that it will develop policies and procedures to report accurate performance measures for future DOJ awards. PGPD further stated that it will create databases that are award specific to capture and retain all performance measures.

This recommendation can be closed when we receive documentation from OJP demonstrating that PGPD has implemented policies and procedures to report accurate performance metrics, supported by valid and auditable source documents, for future DOJ awards.

- 2. Require the County to implement policies and procedures to verify, for future DOJ awards, that contractors, consultants, and individuals it plans to conduct business with have not been precluded from receiving federal funds.**

Resolved. OJP agreed with our recommendation. In its response, OJP stated that the County needs to provide a copy of its policies and procedures related to the verification process of suspension and debarment. OJP further stated that it will coordinate with the County to obtain a copy of its revised written policies and procedures to ensure that suspension and debarment certifications are obtained from vendors and subrecipients receiving \$25,000 or more in federal funds, prior to signing the award or contract.

PGPD stated in its response that it has procedures in place to prevent conducting business with those on its debarred/suspended list. PGPD also stated that the Prince George's County Contract and Procurement Division within the Office of Central Services is responsible for System for Award Management (SAM) verification during the procurement process. PGPD further stated that vendors

are vetted through the vendor registration process and SAM verification is completed during the procurement process when a vendor is selected to conduct business with the County.

This recommendation can be closed when we receive documentation from OJP demonstrating that PGPD has implemented policies and procedures to verify, for future DOJ awards, that contractors, consultants, and individuals it plans to conduct business with have not been precluded from receiving federal funds.

**3. Require that PGPD work with the County's Office of Finance to ensure that PGSAO reconciles award expenses to the general ledger prior to making a reimbursement request for these costs.**

Resolved. OJP agreed with our recommendation. In its response, OJP stated that by signing and accepting the awarding document, the County acknowledged its fiduciary responsibility for properly overseeing and managing federal funds. OJP further stated that the responsibility remains with the County, regardless of any tasks it may have delegated to other individuals or entities. Lastly, OJP stated that it will coordinate with the County: (1) to obtain a copy of the final general ledger report that reconciles with the cumulative federal expenditures reported on the final FFR, and (2) to request a copy of its revised policies and procedures to ensure that award-related expenses and drawdowns are properly reconciled to the award's general ledgers, prior to making a reimbursement request for those costs.

PGPD stated in its response that it is not responsible for the PGSAO-related costs since PGSAO is a separate entity. PGPD further stated that the OIG should instead work with the County's Office of Finance to reconcile award expenses to the general ledger prior to making a reimbursement request for costs.

This recommendation can be closed when we receive documentation from OJP demonstrating that it has worked with PGPD and Prince George's County to coordinate with the County's Office of Finance to ensure that PGSAO reconciles award expenses to the general ledger prior to making a reimbursement request for these costs.

**4. Remedy \$13,902 in questioned costs related to unallowable overtime charges.**

Resolved. OJP agreed with our recommendation. In its response, OJP stated that any personnel deviations from the unapproved budget require prior approval. OJP further stated that it will review the \$13,902 in questioned costs, related to unallowable overtime costs that were charged to the award, and will work with the County to remedy as appropriate.

PGPD agreed with the recommendation and stated in its response that it will remedy the \$13,902 in questioned costs related to unallowable overtime costs. PGPD further stated that all overtime costs charged to the award were by officers that were assigned to the Human Trafficking Unit after the beginning of the award. PGPD stated that it was not aware that a Grant Adjustment Notice (GAN) was required for the personnel changes within Human Trafficking Unit. Lastly, PGPD stated that it will establish policies and procedures for future DOJ awards to ensure understanding and compliance with the GAN requirement.

This recommendation can be closed when we receive evidence that OJP has remedied the \$13,902 in questioned costs related to unallowable overtime charges.

**5. Remedy \$10,723 in questioned costs related to unallowable fringe benefit charges.**

Resolved. OJP agreed with our recommendation. In its response, OJP stated that by signing and accepting the awarding document, the County acknowledged its fiduciary responsibility for properly overseeing and managing federal funds. OJP further stated that the responsibility remains with the County, regardless of any tasks it may have delegated to other individuals or entities. Lastly, OJP stated that it will review the \$10,723 in questioned costs, related to unallowable fringe benefit costs that were charged to the award, and will work with the County to remedy as appropriate.

PGPD stated in its response that PGSAO is responsible to remedy the \$10,723 in questioned costs related to unallowable fringe benefit charges.

This recommendation can be closed when we receive evidence that OJP has remedied the \$10,723 in questioned costs related to unallowable fringe benefit charges.

**6. Require PGPD to implement a policy and procedure to ensure matching costs are properly supported by the award close-out date. Such action must ensure that PGPD met its matching requirement and tracks all matching transactions in the County's financial system.**

Resolved. OJP agreed with our recommendation. In its response, OJP stated that it will coordinate with Prince George's County to obtain a copy of written policies and procedures, developed and implemented, to ensure that matching costs incurred by PGPD are supported by the award closeout date. OJP further stated it will require that, at a minimum, the procedures ensure that the matching requirement is met, and that all matching transactions are recorded in the County's financial system.

PGPD stated in its response that it will draft policies and procedures to track matching costs for all awards to ensure compliance by each award closeout date. PGPD further stated that its policies and procedures will include the requirement to have the matching funds tracked in the financial system of record.

This recommendation can be closed when we receive documentation demonstrating that PGPD has implemented a policy and procedure to ensure matching costs are properly supported by the award close-out date. Such action must ensure that PGPD has met its matching requirement and tracked all matching transactions in the County's financial system.