

COUNTY AUDIT

TULSA COUNTY SINGLE AUDIT

For the year ended June 30, 2012



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133
FOR THE YEAR ENDED JUNE 30, 2012**

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Oklahoma State Auditor & Inspector

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June 7, 2013

TO THE CITIZENS OF
TULSA COUNTY, OKLAHOMA

Transmitted herewith is the Schedule of Expenditures of Federal Awards and the Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133 of Tulsa County, Oklahoma for the fiscal year ended June 30, 2012. Our audit report on the financial statements and the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* were issued under separate cover. The audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the provisions of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Reports of this type are critical in nature; however we do not intend to imply that our audit failed to disclose commendable features in the present accounting and operating procedures of the County.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**TULSA COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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Schedule of Expenditures of Federal Awards

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through Oklahoma Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	\$ 27,376
National School Lunch Program	10.555	N/A	<u>52,001</u>
Total U.S. Department of Agriculture			<u>79,377</u>
U.S. DEPARTMENT OF DEFENSE			
Department of Army, Office of the Chief of Engineers			
Passed Through Oklahoma State Treasurer:			
Flood Control Projects	12.106	N/A	<u>2,100</u>
Total U.S. Department of Defense			<u>2,100</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Office of Community Planning and Development			
Direct Grant:			
Community Development Block Grants/Entitlement Grants	14.218	B-08-UC-40-0001	170,068
Community Development Block Grants/Entitlement Grants	14.218	B-09-UC-40-0001	225,712
Community Development Block Grants/Entitlement Grants	14.218	B-10-UC-40-0001	927,719
Community Development Block Grants/Entitlement Grants	14.218	B-11-UC-40-0001	<u>318,648</u>
Total CFDA 14.218			1,642,147
Direct Grant:			
Home Investment Partnerships Program (HOME)	14.239		1,882,103
ARRA - Homelessness Prevention and Rapid Re-Housing Program	14.257	S-09-UY-40-0003	<u>117,289</u>
Total U.S. Department of Housing and Urban Development			<u>3,641,539</u>
U.S. DEPARTMENT OF INTERIOR			
Bureau of Land Management			
Direct Grant:			
Payments in Lieu of Taxes	15.226	N/A	<u>7,314</u>
Total U.S. Department of Interior			<u>7,314</u>
U.S. DEPARTMENT OF JUSTICE			
Violence Against Women Office			
Passed Through the Oklahoma District Attorneys Council:			
Violence Against Women Formula Grants	16.588	V10-022	35,119

The accompanying notes are an integral part of this schedule.

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF JUSTICE (Continued)			
Office of Juvenile Justice and Delinquency Prevention			
Passed Through the Oklahoma Department of Mental Health & Substance Abuse Services:			
Enforcing Underage Drinking Laws Program	16.727		31,889
Enforcing Underage Drinking Laws Program	16.727		<u>19,523</u>
Total CFDA 16.727			51,412
Bureau of Justice Assistance			
Passed Through City of Tulsa (Tulsa Police Department):			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	J09-10-025	68,467
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-1222	4,516
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0680	3,312
Passed Through Oklahoma District Attorneys Council:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	J09-10-026	<u>139,416</u> *
Total CFDA 16.738			215,711
Passed Through Oklahoma District Attorneys Council: ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories			
	16.803	JR09-039	27,160
Direct Grant:			
Criminal and Juvenile Justice and Mental Health Collaboration	16.745	2011-MO-BX-0039	<u>10,412</u>
Total U.S. Department of Justice			<u>339,814</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Department of Transportation			
Federal Highway Administration (FHWA)			
Passed through the Department of Transportation:			
Highway Planning and Construction	20.205		1,181
Department of National Highway Traffic Safety Administration			
Passed Through the Oklahoma Highway Safety Office:			
State and Community Highway Safety	20.600	KB-11-03-09-04	28,492
State and Community Highway Safety	20.600	CE-12-03-33-05	<u>60,097</u>
Total CFDA 20.600			88,589

* Includes \$5,960 of expenditures of program income.

The accompanying notes are an integral part of this schedule.

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (Continued)			
Pipeline and Hazardous Material Safety Administration Passed Through the Oklahoma Department of Emergency Management:			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		100
Total U.S. Department of Transportation			<u>89,870</u>
U.S. DEPARTMENT OF ENERGY			
Passed Through the Oklahoma Department of Commerce:			
State Energy Program	81.041	14961 SEP 11	99,313
Direct Grant:			
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-SC-0001799	191,587
Total U.S. Department of Energy			<u>290,900</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Substance Abuse and Mental Health Services Administration Passed Through the Oklahoma Department of Mental Health and Substance Abuse Services:			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243		48,778
Total U.S. Department of Health and Human Services			<u>48,778</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through the Oklahoma Department of Emergency Management:			
Hazard Mitigation Grant Program	97.039		19,114
Passed Through the Oklahoma Department of Emergency Management:			
Emergency Management Performance Grants	97.042	ID#64336	72,126
Emergency Management Performance Grants	97.042		7,615
Emergency Management Performance Grants	97.042		3,298
Total CFDA 97.042			<u>83,039</u>
Passed Through the Oklahoma Department of Emergency Management:			
Fire Management Assistance Grant	97.046	DR-2944	36,328
Direct Grant:			
Buffer Zone Protection Program (BZPP)	97.078	135.003	48,891
Total U.S. Department of Homeland Security			<u>187,372</u>
Total Expenditures of Federal Awards			<u>\$ 4,687,064</u>

The accompanying notes are an integral part of this schedule.

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards has been prepared in conformity with the requirements set forth in the Single Audit Act of 1984, Public Law 98-502, the Single Audit Act Amendments of 1996, Public Law 104-156, and the Office of Management and Budget (OMB) Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*.

A. Reporting Entity

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. The reporting entity is the primary government of Tulsa County as presented in the Comprehensive Annual Financial Report (CAFR). Component units included in the CAFR prepare individual financial statements that meet the requirements of OMB Circular A-133, and have not been included in the Schedule. OMB Circular A-133 allows non-federal entities to meet the audit requirements of the Circular through a series of audits that cover the reporting entity.

B. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the primary government of Tulsa County and is presented on the modified accrual basis of accounting. Revenue and expenditures are reported using the modified accrual basis of accounting in the Comprehensive Annual Financial Report (CAFR).

2. Subrecipients

Of the federal expenditures represented in the schedule, Tulsa County provided federal awards to subrecipients as follows:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Amount Provided to Subrecipient</u>
14.218	Community Development Block Grants/ Entitlement Grants	\$1,320,995
14.257	ARRA - Homelessness Prevention and Rapid Re-Housing Program	\$ 114,096
16.745	Criminal and Juvenile Justice and Mental Health Program FY 2011	\$ 5,363
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	\$ 66,813

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

3. Program Income Expenditures

Expenditures for the Edward Byrne Memorial Justice Assistance Grant Program (16.738) include \$5,960 of program income funds expended during the fiscal year.

Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133



Oklahoma State Auditor & Inspector

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Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

TO THE OFFICERS OF
TULSA COUNTY, OKLAHOMA

Compliance

We have audited the compliance of Tulsa County, Oklahoma, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Tulsa County's major federal programs for the year ended June 30, 2012. Tulsa County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs are the responsibility of Tulsa County's management. Our responsibility is to express an opinion on Tulsa County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tulsa County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Tulsa County's compliance with those requirements.

As described in item 2012-1, in the accompanying schedule of findings and questioned costs, Tulsa County did not comply with requirements regarding Allowable Costs/Cost Principles that are applicable to its Edward Byrne Memorial Justice Assistance Grant Program (16.738 and 16.803-ARRA). Compliance with this requirement is necessary, in our opinion, for Tulsa County to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the County, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Tulsa County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Tulsa County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tulsa County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2012-01. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Tulsa County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Tulsa County's responses and, accordingly, we express no opinion on the responses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tulsa County as of and for the year ended June 30, 2012, and have issued our report thereon dated May 28, 2013. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Tulsa County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management of Tulsa County, those charged with governance, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

May 28, 2013

Schedule of Findings and Questioned Costs

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

SECTION 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:..... Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?..... No
- Significant deficiency(ies) identified?..... No

Noncompliance material to financial statements noted?..... No

For fiscal year 2012, the Comprehensive Annual Financial Report (CAFR) for Tulsa County, was issued under separate cover dated February 26, 2013.

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?..... None reported
- Significant deficiency(ies) identified?..... Yes

Type of auditor's report issued on compliance for major programs:

- Qualified:
 - 16.738 - Edward Byrne memorial Justice Assistance Grant Program
 - 16.803 - ARRA – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to State and Territories
- Unqualified:
 - 14.218 – Community Development Block Grants/Entitlement Grants
 - 14.239 - Home Investments Partnerships Program (HOME)
 - 14.257 - ARRA – Homelessness Prevention and Rapid Re-Housing Program

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?..... Yes

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Identification of Major Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
14.239	Home Investment Partnerships Program (HOME)
14.257	ARRA - Homelessness Prevention and Rapid Re-Housing Program
16.738	Edward Byrne Memorial Justice Assistance Grant Program
16.803	ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories

Dollar threshold used to distinguish between
Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?..... No

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

SECTION 2 – Findings related to the Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

Finding 2012-01 – JR-10-026, JR-39-039, and 2010 JAG Internal Controls

FEDERAL AGENCY: Department of Justice

CFDA NO: 16.738, 16.803

FEDERAL PROGRAM NAME: Edward Byrne Memorial Justice Assistance Grant Program

FEDERAL AWARD NUMBER: J09-10-026, JR09-039, and 2010 JAG

FEDERAL AWARD YEAR: 2012

CONTROL CATEGORY: Allowable Cost/Cost Principles, Procurement, Suspension/ Debarment

QUESTIONED COSTS: \$137,193.37

Condition: In our documentation of the internal controls of the Tulsa County Sheriff's Office for fiscal year 2012, we noted the following:

For Allowable Costs/ Cost Principles:

1. Purchase order #1210486 for the 2010 JAG grant did not contain adequate supporting documentation related to per diem for an employee's travel expense to attend training classes.
2. Eleven of the timesheets for grant J09-10-026 did not contain the Drug Task Force Program Director's signature for review of allowable costs/activities.
3. The Bixby Deputy's daily timesheets were only approved with the Drug Task Force Program Director's signature through December 2011; therefore \$24,321.78 of payroll expenses related to timesheets from January 2012 through June 2012 are included in questioned costs.
4. Only July 7, 2011 through July 18, 2011, daily timesheets could be located for the Skiatook Deputy and none of them were approved with the Drug Task Force Program Director's signature resulting in questioned costs of \$50,000.56. Furthermore, all eight expenditures pulled for testing could not be supported because there were no timesheets for adequate documentation.
5. 100% of the Sand Springs Deputy's daily timesheets did not include the approval of the Drug Task Force Program Director's signature resulting in \$62,871.03 in questioned costs.

For Procurement, Suspension/ Debarment:

1. The Tulsa County Sheriff's Office does not review the Excluded Parties List System (EPLS) to ensure cities receiving federal funding have not been suspended or debarred.

Cause of Condition: The Tulsa County Sheriff's Office have internal controls that were designed and implemented to ensure compliance with federal guidelines; however they were not operating effectively. The Sheriff's Office relies on the Tulsa County Purchasing Department to check the EPLS for suspension and debarment, when in fact, the purchasing department relies on the Sheriff's Office to check the EPLS.

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Effect of Condition: The Tulsa County Sheriff's Office may not have a complete and accurate assessment of the funds expended on their federal programs during the fiscal year. This condition could result in the possible re-payment of grant funds to the Department of Justice or lack of future federal funding. Furthermore, covered transactions may be awarded to suspended or debarred parties.

Recommendation: The Tulsa County Sheriff's Office should create a process that ensures internal controls are operating effectively. OSAI recommends the County become familiar with federal regulations and guidelines pertaining to Justice Assistance Grants. This would ensure that grant funds are properly expended and documented in accordance with grant requirements. Timesheets should be maintained and contain the signature of the employee and program director to ensure that the time spent working was for the purpose of the grant. The Sheriff's office should also check the EPLS listing on all vendors they do business with.

Management Response:

Grant Coordinator, Tulsa County Sheriff's Office –

These officers submit their own agency timesheets to their respective agencies. Their supervisors at their agencies sign off on them and the city invoices us for their salaries and benefits. We have been using the cities' invoices as supporting documentation for this grant, however now we have been made aware that it's the actual daily activity reports that need to be signed off on at the Tulsa County Sheriff's Office level in order to ensure that the project director, did in fact, view the timesheets and acknowledge that time charged to this grant was actually worked and specific to the grant. We will immediately begin cross checking the daily activity sheets with the city invoices on future billing.

Criteria: *OMB A-133, Subpart C, §____.300* reads as follows:

Subpart C—Auditees

§____.300 Auditees responsibilities.

The auditee shall:

- (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Schedule of Prior Year Findings and Questioned Costs

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Finding 2011-1 – JR-39-039 Reconciliation

CFDA: 16.738

Federal Program: Edward Byrne Memorial Justice Assistance Grant Program

Funding Agency: U.S. Department of Justice

Finding Summary: Source documentation used to prepare reports and substantiate the expenditures of the program did not reconcile with the actual reports presented.

Status: Corrected

Finding 2011-2 – JR-39-039 JAG Reconciliation

CFDA: 16.738

Federal Program: Edward Byrne Memorial Justice Assistance Grant Program

Funding Agency: U.S. Department of Justice

Finding Summary: The Tulsa County Sheriff's Office had not completed the reconciliation process with the County Clerk's office in order to support the amounts reported in the County's records.

Status: Not Corrected

Finding 2011-3 – JR-39-039 Reporting

CFDA: 16.738

Federal Program: Edward Byrne Memorial Justice Assistance Grant Program

Funding Agency: U.S. Department of Justice

Finding Summary: Amounts reported on A8, Project Income Status Report, had discrepancies and could not be supported.

Status: Corrected



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