

UNCLASSIFIED



Office of Inspector General
United States Department of State

AUD-SI-23-27

Office of Audits

September 2023

Audit of Select Bureau of International Narcotics and Law Enforcement Affairs Assistance Awards to the National Center for State Courts That Were Performed in the Western Hemisphere

SECURITY AND INTELLIGENCE DIVISION

IMPORTANT NOTICE: This report is intended solely for the official use of the Department of State or the U.S. Agency for Global Media, or any agency or organization receiving a copy directly from the Office of Inspector General. No secondary distribution may be made, in whole or in part, outside the Department of State or the U.S. Agency for Global Media, by them or by other agencies or organizations, without prior authorization by the Inspector General. Public availability of the document will be determined by the Inspector General under the U.S. Code, 5 U.S.C. 552. Improper disclosure of this report may result in criminal, civil, or administrative penalties.

UNCLASSIFIED



HIGHLIGHTS

Office of Inspector General
United States Department of State

AUD-SI-23-27

What OIG Audited

The Bureau of International Narcotics and Law Enforcement Affairs (INL) awarded the National Center for State Courts (NCSC) more than 50 awards between FY 2016 and FY 2022 with a value of approximately \$385.6 million. NCSC is an independent, non-profit organization that promotes the rule of law and improves the administration of justice in state courts and courts around the world.

The Office of Inspector General (OIG) conducted this audit to determine whether selected federal assistance awarded to NCSC was expended in accordance with federal and Department of State (Department) requirements and fulfilled program goals outlined in the award terms and conditions. To conduct this audit, OIG selected three active awards, totaling \$28.2 million, to review. The locations of performance for the three awards selected was Costa Rica, Guatemala, and El Salvador.

What OIG Recommends

OIG made four recommendations to address the deficiencies identified with INL's award administration. On the basis of INL's response to a draft of this report, OIG considers two recommendations closed; one recommendation resolved, pending further action; and one recommendation unresolved. A synopsis of INL's response to the recommendations offered and OIG's reply follow each recommendation in the Audit Results section of this report. Responses from INL and NCSC to a draft of this report are included in their entirety in Appendices B and C, respectively.

September 2023

OFFICE OF AUDITS

SECURITY AND INTELLIGENCE DIVISION

Audit of Select Bureau of International Narcotics and Law Enforcement Affairs Assistance Awards to the National Center for State Courts That Were Performed in the Western Hemisphere

What OIG Found

NCSC expended federal assistance funds for three selected awards in accordance with federal and Department requirements and fulfilled program goals outlined in the awards' terms and conditions. Specifically, OIG tested 90 expenditures from three awards and found that all were supported and complied with the award terms and conditions. Additionally, OIG reviewed financial and performance reports and found that NCSC had complied with federal and Department requirements and the award terms and conditions. Based on its work, OIG concluded that NCSC had fulfilled program goals that were established by INL as required. NCSC's conformance with requirements occurred because it implemented a sound control environment and corresponding control activities to reduce the risk of noncompliance. For example, NCSC developed policies and procedures to provide guidance for NCSC projects abroad. Additionally, NCSC maintained field offices overseas to coordinate performance of awards. As a result, NCSC decreased the risk of noncompliance with award requirements.

Although NCSC adhered to award requirements, OIG found that the INL Grants Officer (GO) and Grants Officer Representatives (GOR) did not always maintain required documentation in the State Assistance Management System (SAMS) for the three awards reviewed. Additionally, the GO and GORs did not always document that they had reviewed and approved the quarterly financial reports in SAMS as required. Furthermore, the GO did not always approve NCSC's reimbursement requests in a timely manner to ensure that they were paid within the required 30 days. These deficiencies occurred for multiple reasons, including that the GO and GORs did not sufficiently oversee various aspects of award administration. Additionally, the GO stated that she lacked the necessary staff to properly monitor the awards. Until these deficiencies are corrected, INL will not be optimally positioned to provide programmatic, financial, and technical guidance or sufficient oversight in support of award execution and the fulfillment of program goals.

CONTENTS

OBJECTIVE	1
BACKGROUND.....	1
National Center for State Courts	1
Award Oversight Responsibilities	2
AUDIT RESULTS	5
Finding A: The National Center for State Courts Expended Selected Federal Assistance Awards in Accordance With Federal and Department Requirements	5
OTHER MATTERS.....	9
Oversight of Award Recipient Needs Improvement	9
RECOMMENDATIONS.....	14
APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY.....	15
Data Reliability	15
Work Related to Internal Control	16
Sampling Methodology	17
Prior Office of Inspector General Reports	19
APPENDIX B: BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS RESPONSE	21
APPENDIX C: NATIONAL CENTER FOR STATE COURTS RESPONSE	25
ABBREVIATIONS	26
OIG AUDIT TEAM MEMBERS	27

OBJECTIVE

The Office of Inspector General (OIG) conducted this audit to determine whether selected federal assistance awards to the National Center for State Courts (NCSC) were expended in accordance with federal and Department of State (Department) requirements and fulfilled program goals outlined in the award terms and conditions.

BACKGROUND

National Center for State Courts

NCSC is an independent, non-profit organization that promotes the rule of law and improves the administration of justice in state courts and courts around the world. NCSC was founded in 1971 and is based in Williamsburg, VA.¹ According to NCSC, for more than 50 years it has shared authoritative knowledge and expertise to address current and emerging issues and trends in state court administration. As of FY 2023, NCSC’s International Division has worked in 30 countries supporting rule-of-law efforts. The Bureau of International Narcotics and Law Enforcement Affairs (INL) selected NCSC to be the recipient of more than 50 federal assistance awards, with a value of approximately \$385.6 million, between FY 2016 and FY 2022. As detailed in Table 1, OIG selected three active cooperative agreements awarded to NCSC,² totaling \$28.2 million, to review.³

Table 1: Federal Assistance Awards to NCSC Selected for Review

Award Number	Country	Award Start Date	Award Description	Award Value
SINLEC21CA3012	Costa Rica	November 1, 2020	Travel and Logistics Support	\$7,060,000
SINLEC20CA3169	Guatemala	August 1, 2020	Travel and Logistics Support	\$12,382,275
SINLEC21CA3120	El Salvador	March 1, 2021	Travel and Logistics Support	\$8,800,000
TOTAL				\$28,242,275

Source: Generated by OIG based on NCSC award data provided by INL.

SINLEC21CA3012 – Costa Rica

In November 2020, INL awarded cooperative agreement SINLEC21CA3012 to NCSC for the purpose of providing efficient travel and logistics support to beneficiaries within Costa Rican law enforcement, judiciary, and security forces to attend trainings and meetings. The

¹ NCSC’s International Division office is located in Arlington, VA.

² A cooperative agreement is an assistance instrument used when it is anticipated that there will be substantial involvement between the agency and the recipient during performance.

³ Appendix A provides details of the sample selection methodology.

agreement was modified three times to increase available funds, update the scope of work and other award provisions, or extend the period of performance. The period of performance was extended from May 31, 2023, to March 31, 2024.

SINLEC20CA3169 – Guatemala

In August 2020, INL awarded cooperative agreement SINLEC20CA3169 to NCSC for the purpose of providing logistical support for rule-of-law, citizen security, and law enforcement projects in Guatemala. The agreement was modified five times to correct fiscal data, increase available funds, revise the Grants Officer (GO) or extend the period of performance. The period of performance was extended from August 1, 2023, to July 31, 2024.

SINLEC21CA3120 – El Salvador

In March 2021, INL awarded cooperative agreement SINLEC21CA3120 to NCSC for the purpose of increasing the institutional capacity and professional development needs of the Government of El Salvador by coordinating and supporting training activities, capacity-building events, travel requirements, and outreach events. The agreement was modified once to increase available funds and extend the period of performance. The period of performance was extended from February 28, 2023, to February 28, 2024.

Award Oversight Responsibilities

Bureau of Administration

The Bureau of Administration, Office of the Procurement Executive, leads the full range of federal assistance management services for the Department. The Office of the Procurement Executive's Foreign Assistance Division is responsible for developing, issuing, and maintaining operational guidance, procedures, and policy for all Department federal assistance programs (e.g., grants and cooperative agreements) domestically and abroad. The Bureau of Administration, Office of Logistics Management, manages the State Assistance Management System (SAMS) for the Department.⁴

Bureau of International Narcotics and Law Enforcement Affairs, Executive Office, Office of Grants, Acquisitions, Procurement, and Policy

INL has a leading role in advancing the law enforcement capacity of foreign partners and assisting them in the development and implementation of effective narcotics control and anti-crime programs. That assistance is usually in the form of money, property, or services provided under INL-financed acquisitions, grants, and cooperative agreements. The Office of Grants, Acquisitions, Procurement, and Policy within INL provides federal assistance award placement

⁴ SAMS is the Department's online federal financial assistance management system designed to unify federal assistance processes and provide greater transparency, accountability, and reporting capabilities to bureaus and posts. All federal awards issued from overseas posts must be managed through SAMS Overseas.

services, including planning, negotiations, program budget analysis, and grant administration of federal assistance agreements administered by INL.⁵ The Office of Grants, Acquisitions, Procurement, and Policy, is responsible for the implementing mechanisms required to advance INL's foreign assistance objectives and for providing comprehensive operational support to ensure that federal, Department, and INL policies are followed.

Grants Officer and Grants Officer Representatives

According to the Department's Federal Assistance Directive (FAD),⁶ the GO and Grants Officer Representatives (GOR) are charged with primary oversight and monitoring responsibilities for federal assistance awards.⁷ GOs are authorized to award, amend, and terminate federal assistance agreements.⁸ The GO must designate a GOR for all assistance awards when the U.S. share of costs is more than \$100,000, whether issued domestically or overseas, and may designate a GOR for all other awards at the GO's discretion.⁹ A GOR assists the GO to ensure that the Department exercises prudent management and oversight of the federal assistance award through programmatic and financial monitoring and evaluating the award recipient's performance.¹⁰ The GO and GOR are responsible for ensuring that monitoring is conducted and documented for every award.¹¹ The GO and GOR should upload evidence of monitoring to the official federal award file in SAMS.¹²

Monitoring all Department assistance awards is mandatory and is performed to ensure that recipients' programmatic performance and financial management are adequate and that recipients accomplish intended activities, goals, and objectives. Monitoring should also determine whether the recipient complied with Department policy and the award terms and conditions.¹³ The GO and GOR are responsible for monitoring the financial capability, stability, funds management of the recipient, and the actual expenditures related to award activity.¹⁴

The FAD outlines monitoring requirements for Standard Form (SF) 425, Federal Financial Reports, and the Performance Progress Reports (PPR).

⁵ INL, Grants Standard Operating Policies and Procedures, "A Guide to the Federal Assistance Award Life Cycle – (Pre-Award, Award, Post Award, and Closeout)," page 5 (December 2021).

⁶ The FAD establishes internal guidance, policies, and procedures for all domestic and overseas grant-making bureaus, offices, and posts within the Department administering federal financial assistance.

⁷ FAD, page 128 (October 2021).

⁸ Department, "Standard Terms and Conditions for Federal Awards," page 3 (October 2020).

⁹ FAD, page 81.

¹⁰ Ibid.

¹¹ Ibid., page 128.

¹² Ibid.

¹³ Ibid.

¹⁴ Ibid., page 129.

- SF 425 – The government-wide form for reporting federal assistance financial expenditures.¹⁵ Award recipients are required to report financial expenditures on the SF 425, which must be submitted by the recipient to the GO and GOR or uploaded to SAMS, as specified in the award provisions.¹⁶ The GO or GOR must document in the official federal award file that they have reviewed and approved the SF 425 either by signing the form or adding a note to the official federal award file in SAMS.¹⁷
- PPRs – Award recipients are required to report on their progress in accomplishing the goals and objectives of the program as outlined in the award provisions. The award would also detail the reporting frequency and schedule.¹⁸ There is no approved government-wide format for PPRs.¹⁹ The GO or GOR must document the official federal award file in SAMS to indicate that they have reviewed the PPRs, and the GOR must provide a written assessment of the report.²⁰

Recipients who do not submit payment requests electronically must request payment by submitting a signed SF 270, Request for Advance or Reimbursement.²¹ All payment requests may only be approved by the GO, who must review the payment request to ensure that it is in accordance with the payment schedule in the award provisions, that the recipient is in compliance with the terms and conditions of the award, that the award is on schedule, and that the award recipient does not have excessive cash on hand.²² Once the GO approves the payment request, the GO should forward the request to the applicable budget office to certify the availability of funds.²³ Payments must be made no later than 30 calendar days from the date the request for payment is received unless the request is improper.²⁴ The GO has final authority to approve payments and must ensure the approved SF 270 has been uploaded to the official federal award file in SAMS.²⁵

¹⁵ Ibid.

¹⁶ Ibid.

¹⁷ Ibid.

¹⁸ Ibid., page 128.

¹⁹ Ibid., page 78.

²⁰ Ibid., page 130.

²¹ Ibid., page 126.

²² Ibid.

²³ Ibid.

²⁴ Ibid., page 124.

²⁵ Ibid., page 126.

AUDIT RESULTS

Finding A: The National Center for State Courts Expended Selected Federal Assistance Awards in Accordance With Federal and Department Requirements

OIG found that NCSC expended funds related to selected federal assistance awards in accordance with federal and Department requirements and fulfilled the program goals outlined in those three awards' terms and conditions. Specifically, OIG tested 90 expenditures from three awards and found that all the expenditures were supported and complied with the award terms and conditions. Additionally, OIG reviewed financial and performance reports and found that NCSC had prepared and submitted those reports in compliance with federal and Department requirements and the awards' terms and conditions. Based on its work, OIG concluded that NCSC had fulfilled program goals that were established by INL as required. NCSC's conformance with requirements occurred because it implemented a sound control environment and corresponding control activities to reduce the risk of noncompliance. For example, NCSC developed policies and procedures to provide guidance for the management, implementation, and operation of NCSC projects abroad. Additionally, NCSC maintained field offices to coordinate the performance of awards. As a result, NCSC designed, implemented, and operated an effective system of internal control that decreased the risk of noncompliance with award requirements.

Financial Expenditures and Reporting

According to the award terms and conditions for the three awards reviewed for this audit, all expenditures paid with funds provided by the agreements must be incurred for authorized activities. The requirements included in Title 2 of the Code of Federal Regulations § 200 provide the principles for determining whether costs associated with awards to non-federal entities are allowable, reasonable, and allocable.²⁶ The accounting practices of the recipient must provide for adequate documentation to support costs charged to the federal award.²⁷ OIG found that NCSC expended federal assistance awards in accordance with federal and Department requirements and award terms and conditions. OIG tested 90 expenditures,²⁸ valued at \$649,768, and total indirect costs,²⁹ valued at \$1,618,618, from the three awards reviewed and found that all items tested were supported and complied with federal and Department requirements and the awards' terms and conditions.

In addition, the Code of Federal Regulations states that financial information must be collected with the frequency required by the terms and conditions of the federal award, but no less

²⁶ Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Title 2 of the Code of Federal Regulations § 200, Subpart E, "Cost Principles."

²⁷ FAD, page 68.

²⁸ Appendix A provides details of the sample selection methodology.

²⁹ Indirect costs include fringe, general and administrative, and overhead expenditures.

frequently than annually nor more frequently than quarterly except in unusual circumstances.³⁰ The Department's FAD also states that quarterly reports should be submitted no later than 30 days after the end of each reporting period.³¹ According to SF 425, the award recipient must certify that the report is true, complete, and accurate and that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. The awards' terms and conditions required recipients to submit SFs 425 quarterly, within 30 days after the end of each quarter.

OIG reviewed 24 SFs 425³² that NCSC used to report financial expenditures for the three awards reviewed and found that the SFs 425 largely complied with federal and Department requirements and the award terms and conditions. However, OIG found minor errors on three of the SFs 425 reviewed. For example, on two SFs 425, the total federal funds authorized amount had not been updated to reflect modifications made to increase funds during the quarter. In the other instance, the cash receipts amount was included on two incorrect lines. OIG concluded that the errors identified had no material impact on the financial reports and were corrected in subsequent reporting periods. OIG also found that NCSC provided the 24 reports in a timely manner.

Furthermore, recipients that do not submit payment requests electronically must request payment by submitting a signed SF 270.³³ The three selected awards' terms and conditions state that the recipient must request payment by completing form SF 270. According to the SF 270, the award recipient must certify that the data are correct and that all outlays were made in accordance with the award agreement. OIG compared 67 SFs 270³⁴ that NCSC used to request reimbursement for financial expenditures for the three awards reviewed with the corresponding SFs 425 and found that the information in the SFs 270 was accurate.

Performance Reporting and Fulfillment

The Code of Federal Regulations states that recipients must submit performance reports at the interval required by the federal awarding agency to best inform improvements in program outcomes and productivity.³⁵ Intervals must be no less frequent than annually or no more frequent than quarterly except in unusual circumstances.³⁶ Reports submitted quarterly or semiannually must be due no later than 30 calendar days after the reporting period.³⁷ The FAD states that reports should be submitted by the recipient to the GO in accordance with the reporting schedule in the award provisions and include an overall description of progress, successes, and challenges identified during the reporting period and progress towards meeting

³⁰ Title 2 of the Code of Federal Regulations § 200.328, "Financial Reporting."

³¹ FAD, page 77.

³² Appendix A provides details of the sample selection methodology.

³³ FAD, page 126.

³⁴ Appendix A provides details of the sample selection methodology.

³⁵ Title 2 of the Code of Federal Regulations § 200.329, "Monitoring and Reporting Program Performance."

³⁶ Ibid.

³⁷ Ibid.

any performance indicators included in the proposal or the award provisions.³⁸ According to the three selected awards' terms and conditions, PPRs are required to be submitted quarterly and are due 30 days after the end of each quarter. Additionally, PPRs should contain a comparison of actual accomplishments to the federal award objectives established for the period. OIG reviewed 24 PPRs³⁹ that NCSC used to report award performance for the three awards reviewed and found that the PPRs complied with federal and Department requirements and the awards' terms and conditions. In addition, OIG determined that all of the PPRs were submitted either on time or ahead of schedule.

However, OIG found that a significant portion of the performance progress reports reviewed were not signed by an authorized representative of the recipient organization. The three selected awards' terms and conditions require that all reports, which include SFs 425, SFs 270s, and PPRs, be signed and certified by an authorized representative of the recipient organization. OIG found that 23 (96 percent) of 24 PPRs reviewed were not signed and certified by an authorized representative of the recipient organization. According to the GO, the coversheet previously required by the Office of Management and Budget was discontinued, and the Office of Management and Budget did not provide additional guidance. Therefore, the GO did not require NCSC to provide signatures and certifications, although they were required as part of the award terms and conditions. Additionally, two NCSC Program Managers stated that the PPR coversheet was used until sometime in 2018 when the GO informed them that it was no longer required. As a result, NCSC no longer signed and certified that the PPRs were correct and complete for performance of activities for the purposes set forth in the award documents. To address this deficiency, OIG is offering the following recommendation:

Recommendation 1: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs develop a coversheet for performance progress reports to ensure that reports are signed and certified by an authorized representative of the recipient organization and distribute it for use to the National Center for State Courts.

Management Response: INL did not concur with the recommendation, stating that it adheres to the guidelines and policies set forth in the FAD and the Code of Federal Regulations. INL also stated that it uses templates that have been approved by the Bureau of Administration to ensure consistency and compliance. Furthermore, INL stated that to create a coversheet, the Bureau of Administration would need to disseminate precise instructions to bureaus, and subsequently to all recipients of Department grants, rather than limiting it to the NCSC.

OIG Reply: On the basis of INL's response, OIG considers this recommendation unresolved. Although INL's response indicated that it complied with requirements for reporting program performance, as detailed in this finding, OIG found that INL did not ensure compliance with award terms and conditions. Therefore, it is reasonable to recommend that INL take action

³⁸ FAD, page 130.

³⁹ Appendix A provides details of the sample selection methodology.

to ensure that the terms of the award are met. This recommendation will be considered resolved when INL provides a plan of action for addressing this recommendation or provides an acceptable alternative that fulfills the intent of the recommendation. This recommendation will be closed when OIG receives documentation demonstrating INL has developed a coversheet for performance progress reports or developed an acceptable alternative to ensure that reports are signed and certified by an authorized representative of the recipient organization and communicated the requirement to NCSC.

OIG also found that NCSC generally fulfilled program goals outlined in the award terms and conditions in accordance with federal and Department requirements. The primary goal established by INL for each of the three awards reviewed for this audit was to provide efficient travel and logistics support to beneficiaries of various INL programs overseas. OIG compared the goal for each award with the quarterly PPRs submitted by NCSC and to the GOR reports.⁴⁰ OIG also reviewed the general ledger summaries for each award to determine whether expenditures appeared to be associated with travel and logistics. Additionally, OIG selected a sample of expenditures to review from the training and travel expense account for each award and found that they were properly approved, allowable, reasonable, allocable, and supported. Furthermore, OIG attended two training sessions organized by NCSC in Guatemala and El Salvador. Based on its analysis, OIG determined that NCSC fulfilled program goals by assisting participants with obtaining appropriate travel documents, travel advances, air transportation, and lodging and with obtaining conference and training facilities.

Control Environment and Activities

Overall, OIG found that NCSC implemented a sound control environment and corresponding control activities to reduce the risk of noncompliance with requirements. For example, NCSC developed policies and procedures to provide guidance for the management, implementation, and operation of NCSC projects abroad. Developing standard operating procedures helps ensure that internal controls are adhered to and consistently applied. Additionally, NCSC maintained field offices overseas to coordinate the performance of awards. As of November 9, 2022, NCSC maintained 13 overseas field offices, which included offices in the countries related to the three awards that OIG selected for review. As a result, NCSC designed, implemented, and operated an effective system of internal control that significantly decreased the risk of noncompliance with award requirements.

⁴⁰ GORs are required to provide the GO with a written assessment of the recipient's performance based on the review of PPRs within 30 days of receipt of the report.

OTHER MATTERS

Oversight of Award Recipient Needs Improvement

Although NCSC adhered to award requirements, OIG found that the INL GO and GORs did not always maintain required documentation in SAMS for the three awards reviewed for this audit. For example, the GO and GORs did not always document that they had reviewed and approved the quarterly financial reports in SAMS as required. Furthermore, the GO did not always approve NCSC's reimbursement requests in a timely manner to ensure that they were paid within the required 30 days. One reason for the deficiencies identified was that the GO and GORs did not sufficiently oversee various aspects of award administration. Additionally, the GO stated that she lacked the necessary staff to properly monitor the awards. Until these deficiencies are corrected, INL will not be optimally positioned to provide programmatic, financial, and technical guidance or sufficient oversight in support of award execution and the fulfillment of program goals.

Award Files Not Always Complete

According to the FAD, all federal awards issued from overseas posts must be managed through SAMS Overseas, which is mandatory for all awards.⁴¹ In addition, the FAD states that the SAMS Overseas record serves as the official federal award file for all awards issued in SAMS Overseas.⁴² A complete official federal assistance file is required for every award, regardless of size.⁴³ The GO is responsible for ensuring that documents from each stage of the award lifecycle are uploaded to the official file.⁴⁴ Federal assistance award records consist of all information, decisions, and documentation related to a specific INL program, including quarterly program and financial reports.⁴⁵ For example, the GO or GORs must upload the following items in SAMS:

- A copy of their GOR report (and submit a copy to the GO).⁴⁶
- The approved SF-270.⁴⁷
- Award documents and quarterly reports, including the Negotiated Indirect Cost Rate Agreements.⁴⁸

OIG found that INL's GO and GORs for the three NCSC awards reviewed did not always maintain required documentation in SAMS. Specifically, OIG found that required SFs 425, SFs 270, PPRs, GOR Reports, and Negotiated Indirect Cost Rate Agreements were not always uploaded into SAMS as required for award SINLEC21CA3012. Additionally, the SAMS award files for

⁴¹ FAD, page 18.

⁴² Ibid.

⁴³ Ibid., page 50.

⁴⁴ Ibid., page 50.

⁴⁵ "INL Grants Standard Operating Policies and Procedures" (December 2021).

⁴⁶ "INL Grants and Cooperative Agreements Quick Links."

⁴⁷ FAD, page 126.

⁴⁸ "INL/EX/GAPP GOR Desktop Reference Guide" (January 2021).

SINLEC20CA3169 and SINLEC21CA3120 were missing at least one Negotiated Indirect Cost Rate Agreement. Key required items were missing from the SAMS award file for SINLEC21CA3012, as detailed in Table 2.

Table 2: Missing Required Items from SAMS for Award SINLEC21CA3012

Required Items	Number Required	Number Missing
SF 425	8	3
SF 270	22	4
PPR	8	2
GOR Report	8	2
Negotiated Indirect Cost Rate Agreements	3	1

Source: Generated by OIG based on its testing of SAMS files for required documentation.

Furthermore, according to the FAD,⁴⁹ the GO or GOR must indicate that they reviewed and approved SFs 425 either by signing the form or adding a note to the official federal award file in SAMS. However, OIG found that the GO and GORs did not always document that they had reviewed and approved the quarterly SFs 425 in SAMS as required. Specifically, OIG reviewed 24 SFs 425 and found that none of them had documented evidence in the award file showing that they had been reviewed and approved by the GO or GORs.⁵⁰

Although the Department mandates using SAMS as the official award file, OIG found that INL oversight personnel also maintained key documentation in “unofficial” award files that included personal computer drives, shared drives, or hard copies. The GO stated that she used a backup file for awards on her computer because it was easier to pull data from a local file than from SAMS. Additionally, a GOR stated that she uploaded all documentation into SAMS and separately maintained a hard copy binder with important documents, such as invoices. These practices do not align with Department policy, are inefficient, and do not meet the goals of transparency and accountability required when awarding federal assistance funds.

Reimbursement Requests Not Always Approved in a Timely Manner

According to the FAD,⁵¹ payments must be made no later than 30 calendar days from the date that the request for payment is received unless the GO or GOR believes the request to be improper. OIG found that the GO did not always approve reimbursement requests from NCSC in a timely manner to ensure that NCSC was paid within the required 30 days. Specifically, OIG reviewed 67 SFs 270 and found that 14 (21 percent) were approved after 30 days. For example, OIG found one SF 270 that was approved 96 days after it was submitted. In another instance, an SF 270 was approved 50 days after it was submitted. One GOR stated that once the GO

⁴⁹ FAD, pages 129 and 130.

⁵⁰ OIG assessed SAMS to determine whether documentation was available to support that a review had been conducted.

⁵¹ FAD, page 124.

approved the SF 270, it still took a couple of weeks to process the payment; therefore, delays in signing could inflict a financial strain on an awardee.

Inadequate Award Administration and INL Award Templates

The deficiencies with INL oversight occurred for several reasons. For example, the GO did not sufficiently oversee the GORs to ensure that federal and Department standards were properly implemented. Specifically, the GO assigned to the three awards reviewed by OIG did not ensure that key documents were uploaded to the official award file and that quarterly financial report reviews and approvals were documented in SAMS as required.⁵² The GO stated that her heavy workload and the high volume of federal assistance awards processed by her (50-60) limited the amount of oversight that she could dedicate to each award. Furthermore, the GO stated that she relied on the GORs to ensure that awards met requirements. One GOR also stated that technical problems with SAMS contributed to issues with the award files. For example, some award documents appeared to be in SAMS but would not open for review. OIG experienced similar issues when downloading award documents for its review. According to Bureau of Administration officials, there are known technical issues with SAMS, and the reason that files would not open was due to a character limit for file names. However, these officials stated that the issue was resolved on July 13, 2023, by allowing users to download attachments from the award file regardless of the file name length. Additionally, the Department started transitioning to a new award system called MyGrants⁵³ in January 2023, and deployment is expected to continue into FY 2024 and FY 2025. During the transition, the officials further stated that the Department is resolving known SAMS issues within MyGrants rather than making additional changes to SAMS and that the fixes will become available to users after a post is deployed to MyGrants. Because the technical issues OIG identified are known to the Department and the three awards OIG reviewed have transitioned to MyGrants, OIG is not making a recommendation on this issue in its report.

Additionally, OIG found that templates used by INL for award administration needed to be updated to better document compliance with Department requirements and award terms and conditions. According to the Department's GOR Designation Memorandum, the GORs must provide the GO with a written assessment of the recipient's performance based on the review of PPRs within 30 days of receipt of the reports. However, OIG could not always determine whether this requirement was met because the templates for 16 (67 percent) of 24 GOR reports were not dated. According to the GO, GOR report templates did not have a field to include a date; therefore, GORs would sometimes manually add a date to the document but many times they would not. Without having a template that includes a date field, the GO must manually review emails from each GOR for every GOR report to determine when the reports were submitted to ensure that the GORs met the 30-day requirement. To address this issue, the GO advised OIG during the audit that INL was developing a new GOR report template with a field to populate the date.

⁵² Ibid., pages 50 and 129.

⁵³ MyGrants is the Department's new cloud-based federal financial assistance management system used to effectively streamline award processing and approval flows.

Impact of the Deficiencies Identified

Because of the lack of sufficient oversight of the NCSC awards, the Department will not have reasonable assurance that awards are being administered in accordance with requirements, nor will it be able to affirm that the awards are achieving expected program goals and objectives. Failure to adhere to Department standards for managing and overseeing federal assistance awards can lead to the misuse or misappropriation of Department funds or an inability to achieve program objectives. In addition, the lack of required documentation impairs GOs' ability to identify and mitigate risk, monitor program implementation, evaluate program results, and ensure accountability for resources. Until these deficiencies are corrected, INL will not be optimally positioned to provide programmatic, financial, and technical guidance or sufficient oversight in support of award execution and the fulfillment of program goals. Therefore, OIG is offering the following recommendations to improve INL's award administration:

Recommendation 2: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs, within 90 days of final report issuance, update the award files for the three awards reviewed for this audit to ensure that they contain all required documentation, such as SFs 425, SFs 270, Performance Progress Reports, Grants Officer Representative reports, and Negotiated Indirect Cost Rate Agreements.

Management Response: INL concurred with the recommendation and provided OIG with screenshots confirming the successful upload of the required documents into the award files.

OIG Reply: OIG confirmed that INL updated the award files with the required documentation for the three awards reviewed during this audit. On the basis of INL's response, OIG considers this recommendation closed.

Recommendation 3: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs develop and implement a plan to address the Grants Officer shortage in the Grants, Acquisition, Procurement, and Policy office.

Management Response: INL concurred with the recommendation, stating that it developed an initial plan to address the staffing shortages identified in the audit report. INL also stated that it was in the process of preparing documentation for the upgrade of contractor positions and converting third-party contractor positions to civil service roles. Furthermore, INL indicated that it is on track to fill current vacancies by the end of the calendar year.

OIG Reply: OIG reviewed information provided by INL related to the recommendation and confirmed that it met the intent of the recommendation. On the basis of INL's response, OIG considers this recommendation closed.

Recommendation 4: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs finalize the updated Grants Officer Representative (GOR) report

template and distribute it for use. The updated GOR report template should include a field to populate the date that the GOR reviewed the Performance Progress Reports.

Management Response: INL concurred with the recommendation, stating that it revised the GOR report template to incorporate a section for the GOR to record the submission date. INL also stated that it plans to prepare an administrative notice to inform its GORs about the new reporting template.

OIG Reply: On the basis of INL's concurrence with the recommendation and planned actions, OIG considers this recommendation resolved, pending further action. The recommendation will be closed when OIG receives documentation demonstrating that INL finalized the GOR report template and distributed it for use.

RECOMMENDATIONS

Recommendation 1: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs develop a coversheet for performance progress reports to ensure that reports are signed and certified by an authorized representative of the recipient organization and distribute it for use to the National Center for State Courts.

Recommendation 2: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs, within 90 days of final report issuance, update the award files for the three awards reviewed for this audit to ensure that they contain all required documentation, such as SFs 425, SFs 270, Performance Progress Reports, Grants Officer Representative reports, and Negotiated Indirect Cost Rate Agreements.

Recommendation 3: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs develop and implement a plan to address the Grants Officer shortage in the Grants, Acquisition, Procurement, and Policy office.

Recommendation 4: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs finalize the updated Grants Officer Representative (GOR) report template and distribute it for use. The updated GOR report template should include a field to populate the date that the GOR reviewed the Performance Progress Reports.

APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

The Office of Inspector General (OIG) conducted this audit to determine whether selected federal assistance awarded to the National Center for State Courts (NCSC) was expended in accordance with federal and Department of State (Department) requirements and fulfilled program goals outlined in the award terms and conditions.

OIG conducted this audit from December 2022 to June 2023 in the Washington, DC, metropolitan area; Embassy San Jose, Costa Rica; Embassy Guatemala City, Guatemala; and Embassy San Salvador, El Salvador. The scope of the audit was federal assistance awarded to NCSC in the Western Hemisphere from FY 2016 to FY 2022. OIG conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that OIG plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. OIG believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objective.

To obtain background information for the audit, OIG reviewed applicable sections of Department policies and procedures related to the oversight of federal assistance, including the Federal Assistance Directive, the Foreign Affairs Handbook, and the Foreign Affairs Manual. In addition, OIG reviewed Title 2 of the Code of Federal Regulations § 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” OIG also interviewed key personnel within the Bureau of International Narcotics and Law Enforcement Affairs (INL), NCSC, and the Bureau of Administration. Additionally, OIG reviewed and analyzed award documentation, including quarterly performance and financial reports and other relevant documentation related to award oversight for the cooperative agreements selected for testing.

Data Reliability

During the audit, OIG used electronically processed data from the Department’s State Assistance Management System (SAMS) and NCSC’s accounting system, Deltek Costpoint.

State Assistance Management System

OIG used electronically processed data from the Department’s SAMS to select a sample of awards to review. To assess data reliability, OIG reviewed existing information about the system and interviewed knowledgeable INL officials. Additionally, OIG reviewed the “SAMS Domestic and Overseas Auditors and Inspectors Training” to obtain a general understanding of SAMS as it relates to INL awards to NCSC. OIG also obtained award data for NCSC from

USAspending.gov¹ for FYs 2016 to FY 2022 to compare with the data that OIG received from SAMS. OIG reconciled the SAMS and USAspending.gov data to determine the completeness of the universe of awards during the scope period.² OIG concluded that the data were sufficiently reliable to meet the objective of this audit.

Deltek Costpoint

Deltek Costpoint is a time and expense management system that enables an organization to comprehensively manage its time and expense tracking, including time entry, leave requests, timesheet approvals, and expense entry and authorizations. Deltek Costpoint is designed to allow organizations to gain visibility into labor costs, project timelines, and expenditures. OIG used electronically processed data from NCSC's accounting system, Deltek Costpoint, to select a sample of expenditures to review. To assess reliability, OIG reviewed existing information about the system and interviewed knowledgeable NCSC officials. Additionally, OIG reviewed background information to obtain a general understanding of Deltek Costpoint as it relates to NCSC expenditures. OIG also reviewed the expenditures in Deltek Costpoint to check for dates outside valid and reasonable time frames for the three awards selected for review. Furthermore, OIG selected a sample of expenditures from each award and traced information to source documents to verify the accuracy of the data obtained from Deltek Costpoint. OIG concluded that the data were sufficiently reliable for the objective of the audit.

Work Related to Internal Control

During the audit, OIG considered a number of factors, including the subject matter of the project, to determine whether internal control was significant to the audit objective. Based on its consideration, OIG determined that internal control was significant for this audit. OIG then considered the components of internal control and the underlying principles included in the *Standards for Internal Control in the Federal Government*³ to identify internal controls that were significant to the audit objective. Considering internal control in the context of a comprehensive internal control framework can help auditors determine whether underlying internal control deficiencies exist.

¹ USAspending.gov is considered the official open data source for spending data for federal awards (e.g., contracts, grants, and loans). USAspending.gov provides publicly accessible and searchable data on what the federal government spends each year by linking data from many government systems, including agency financial systems and government award systems.

² OIG's preliminary data reliability analysis identified discrepancies related to the total number of awards. One reason this may have occurred is because INL administered some awards in GrantSolutions, which was the system in place prior to SAMS. OIG discussed the discrepancies with INL officials, who indicated that it could take weeks to obtain a full list of awards for the scope period because they would have to conduct a manual search. OIG, however, reconciled the differences between the INL and the USAspending.gov awards lists and determined that the awards in question would have been filtered out of possible selection using OIG's sampling methodology, primarily because they were outside the western hemisphere or the period of performance end date was prior to May 2023. Therefore, OIG used the list of 51 awards provided to select a sample for testing.

³ Government Accountability Office, *Standards for Internal Control in the Federal Government* (GAO-14-704G, September 2014).

For this audit, OIG concluded that two of five internal control components from the *Standards for Internal Control in the Federal Government*—Control Environment and Control Activities—were significant to the audit objective. The Control Environment component is the foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives. The Control Activities component includes the actions that management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity’s information system. OIG also concluded that two of the principles related to the selected components were significant to the audit objective, as described in Table A.1.

Table A.1: Internal Control Components and Principles Identified as Significant

Components	Principles
Control Environment	Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity’s objectives.
Control Activities	Management should design control activities to achieve objectives and respond to risks.

Source: OIG generated from the Government Accountability Office, *Standards for Internal Control in the Federal Government* (GAO-14-704G, September 2014).

OIG then reviewed criteria, interviewed Department officials, and reviewed documents to obtain an understanding of the internal controls related to the components and principles identified as significant for this audit. OIG performed procedures to assess the design and implementation of key internal controls.

Specifically, OIG did the following:

- Reviewed award file documentation to determine whether key oversight activities—such as review and approval of quarterly performance and financial reports—had been performed.
- Reviewed quarterly financial and performance reports to determine whether they accurately and timely reported information in accordance with requirements.
- Reviewed quarterly performance reports and supporting documentation to determine whether program goals were fulfilled in accordance with requirements.
- Reviewed a sample of expenditures and supporting documentation to determine whether the expenditures were allowable, reasonable, allocable, and supported.

Internal control deficiencies identified during the audit that are significant within the context of the audit objective are presented in the Audit Results section of this report.

Sampling Methodology

OIG’s sampling objectives were to select a sample of awards in the western hemisphere from INL to NCSC between FY 2016 and FY 2022; a sample of expenditures for testing from those

awards to determine whether they were allowable, reasonable, allocable, and supported; and financial and performance reports to review for sufficiency.

Federal Assistance Awards Selected for Review

Between FY 2016 and FY 2022, OIG identified 51 awards, totaling \$385.6 million, from INL to NCSC. Of the 51 awards, 25 awards (49 percent), totaling \$342.7 million, were associated with the Bureau of Western Hemisphere Affairs. Of the 25 awards associated with the Bureau of Western Hemisphere Affairs, seven awards (28 percent), totaling \$48.4 million, had a period of performance closing after May 1, 2023. Of the seven awards, OIG judgmentally selected three awards using the following criteria: largest dollar value award, award with the closest dollar value to the average obligated value, and award with the next highest dollar value to the average obligated value. Table A.2 provides information on the three awards that OIG selected for testing.

Table A.2: Federal Assistance Awards Selected for Review

Award Number	Country	Award Start Date	Award Description	Award Value
SINLEC21CA3012	Costa Rica	November 1, 2020	Travel and Logistics Support	\$7,060,000
SINLEC20CA3169	Guatemala	August 1, 2020	Travel and Logistics Support	\$12,382,275
SINLEC21CA3120	El Salvador	March 1, 2021	Travel and Logistics Support	\$8,800,000
TOTAL				\$28,242,275

Source: Generated by OIG based on federal assistance award data provided by INL.

Expenditures Selected for Review

OIG obtained the general ledgers from NCSC for each award selected for review (listed in Table A.2). OIG judgmentally selected 10 expense accounts with the largest dollar value from each award's general ledger. OIG then selected 3 expense account transactions with the largest dollar value from within each of the 10 expense accounts, for a total of 30 transactions to review for each award. In addition, OIG selected the total value of fringe, general and administrative, and overhead to review for each award. OIG selected a total of 90 expenditures from awards SINLEC21CA3012, Costa Rica; SINLEC20CA3169, Guatemala; and SINLEC21CA3120, El Salvador. Table A.3 provides information on the expenditures that OIG selected for testing.

Table A.3: Amount of Expenditures Selected for Review by Award

Award Number	Period of Selection	Amount of Expenditures Selected	Amount of Indirect Costs Selected	Total Amount
SINLEC21CA3012	November 1, 2020, to October 31, 2022	\$242,395	\$511,577	\$753,972
SINLEC20CA3169	August 1, 2020, to October 31, 2022	\$230,989	\$680,096	\$911,085
SINLEC21CA3120	March 1, 2021, to October 31, 2022	\$176,384	\$426,945	\$603,329
Total		\$649,768	\$1,618,618	\$2,268,386

Source: Generated by OIG based on expenditure data for selected awards provided by NCSC.

Financial and Performance Reports Selected for Review

OIG elected to review all of NCSC's financial and performance progress reports (PPR) for the three selected awards from the inception of each award to the quarter ending September 30, 2022. Table A.4 provides information on the number of financial and performance reports that OIG reviewed.

Table A.4: Number of Financial and Performance Reports Selected for Review by Award

Award Number	Period of Selection	Total Standard Form (SF) 425s	Total SF 270s	Total PPRs
SINLEC21CA3012	November 1, 2020, to September 30, 2022	8	22	8
SINLEC20CA3169	August 1, 2020, to September 30, 2022	9	26	9
SINLEC21CA3120	March 1, 2021, to September 30, 2022	7	19	7
Total		24	67	24

Source: Generated by OIG based on financial and performance report data provided by INL and NCSC.

Prior Office of Inspector General Reports

In January 2023, OIG reported⁴ that INL's foreign assistance programs lacked oversight documentation, program evaluation, and a bureau-level policy for risk management. Specifically, OIG reported that INL did not manage its federal assistance award files in accordance with the Department's Federal Assistance Directive. OIG reviewed 20 active and expired grants and cooperative agreements and found that file documentation in the Department's SAMS was incomplete. In addition, 19 of 20 files reviewed lacked documentation

⁴ OIG, *Inspection of the Bureau of International Narcotics and Law Enforcement Affairs* (ISP-I-23-08, January 2023).

showing that the GOR conducted all required reviews of the performance and financial reports submitted by the award recipients. INL officials stated that these issues arose for a variety of reasons, including not having basic information provided by the award recipient or the Grants Officer Representatives (GOR); technical problems with the systems used; and heavy workloads by some Grants Officers and GORs. OIG made 28 recommendations to INL to address the deficiencies identified. As of June 2023, 27 recommendations were resolved, pending further action, and one was closed.

APPENDIX B: BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS RESPONSE



United States Department of State

Washington, D.C. 20520

UNCLASSIFIED

August 24, 2023

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR AUDITS NORMAN P. BROWN

FROM: INL – Lesley C. Ziman *Lesley C. Ziman*

SUBJECT: Audit - Audit of Select Bureau of International Narcotics and Law Enforcement Affairs (INL) Assistance Awards to the National Awards to the National Center for State Courts That Were Performed in the Western Hemisphere (AUD-SI-23-XX)

The Bureau of International Narcotics and Law Enforcement Affairs (INL) is providing an official response to the four recommendations in the subject report.

INL Response to the OIG's Recommendations

Recommendation 1: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs develop a coversheet for performance progress reports to ensure that reports are signed and certified by an authorized representative of the recipient organization and distribute it for use to the National Center for State Courts.

INL Response (August 2023): INL does not concur with the recommendation.

INL adheres to the guidelines and policies set forth in the Federal Assistance Directive issued by A/OPE/FA, along with the Uniform Guidance 2 CFR 200 issued by OMB. INL utilizes templates that have been approved by

A/OPE/FA to ensure consistency and compliance. Below are the requirements for progress reporting:

Per the FAD:

Performance Reporting:

Reports should be in a narrative format and should include the award name and number. As appropriate, reports should communicate accomplishments during the reporting period, as compared to the stated performance goals and objectives included in the original award. There is no approved government-wide format for performance progress reports. The awarding office should include details in the award provisions (specifically, in the section titled "Additional Bureau/Post Specific Requirements") on the type of information that should be included in the report.

Per the 2 CFR 200:

200.329 Monitoring and reporting program performance.

Reporting program performance. The Federal awarding agency must use OMB-approved common information collections, as applicable, when providing financial and performance reporting information.

In order to create a thorough coversheet, it is imperative that A/OPE directly disseminates precise instructions to all bureaus within the Department, and subsequently extends the same courtesy to all recipients of DOS grants, rather than solely limiting it to NCSC. If deemed necessary, INL could propose this approach to A/OPE/FA, for their consideration and possible implementation. We would like to emphasize that we are in compliance with the aforementioned guidelines, and we recommend a reassessment of this recommendation.

In 2017, the Office of Management and Budget (OMB) opted to eliminate the SF-PPR from its roster of approved forms. This move officially excluded the SF-PPR form, signifying that the OMB no longer recognized or endorsed it as an authorized document. As a result, INL presently abstains from utilizing this form.

Recommendation 2: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs, within 90 days of final report issuance, update the award files for the three awards reviewed for this audit to ensure that they contain all required documentation, such as SFs 425, SFs 270, Performance Progress Reports, Grants Officer Representative reports, and Negotiated Indirect Cost Rate Agreements.

INL Response (August 2023): The Department concurs with the recommendation.

On August 15th, INL provided screenshots, which serve as tangible evidence confirming the successful upload of the requested files into the ARIBA platform. These screenshots should address the recommendation.

Recommendation 3: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs develop and implement a plan to address the Grants Officer shortage in the Grants, Acquisition, Procurement, and Policy office.

INL Response (August 2023): The Department concurs with the recommendation.

On August 14th, INL provided an initial response outlining the bureau's plan to address staffing shortages identified in the report.

Currently, INL is in the process of preparing documentation for the upgrade of contractor positions and converting third-party contractor positions to Civil Service roles. Information documenting these decisions is attached (see the INL financial plan and CS FTE authorization increase memo from GTM). INL/EX is on track to complete the hiring process of current vacancies and have 6 Civil Service positions (5 FTE staff and 1 FTE selection pending EOD once clearance process is complete) and 5 third party contractor positions (2 TPCs on staff and 2 TPC selections pending EOD once clearance

process is complete) with 1 contractor vacancy, by the end of the calendar year.

Recommendation 4: OIG recommends that the Bureau of International Narcotics and Law Enforcement Affairs finalize the updated Grants Officer Representative (GOR) report template and distribute it for use. The updated GOR report template should include a field to populate the date that the GOR reviewed the Performance Progress Reports.

INL Response (August 2023): The Department concurs with the recommendation.

INL has revised the GOR report template form, now incorporating a section for the GOR to input the submission date on the report. In the coming weeks, INL will prepare an official administrative notice, formally informing all INL GORs, both those stationed at post and domestically, about this newly mandated GOR reporting template.

APPENDIX C: NATIONAL CENTER FOR STATE COURTS RESPONSE



Trusted Leadership. Proven Solutions. Better Courts.

Mary Campbell McQueen
President

August 24, 2023

Norman P. Brown
Assistant Inspector General for Audits
Office of Inspector General
United States Department of State
1700 North Moore Street
Arlington, VA 22209

RE: Audit of Select Bureau of International Narcotics and Law Enforcement Affairs Assistance Awards to National Center for State Courts (Western Hemisphere)

Dear Mr. Brown:

We have reviewed the draft report *Audit of Select Bureau of International Narcotics and Law Enforcement Affairs Assistance Awards to the National Center for State Courts That Were Performed in the Western Hemisphere* and agree with the content of the draft report.

We acknowledge the professionalism of the audit team and appreciate the positive comments in relation to the National Center for State Courts' management of and compliance with the audited awards' terms and conditions.

Sincerely,

A handwritten signature in black ink that reads "Mary C. McQueen". The signature is written in a cursive style with a large, looped "M" and "Q".

Mary C. McQueen

Cc: OIG - Regina Meade, Division Director
OIG - Jason Staub, Audit Manager

ABBREVIATIONS

FAD	Federal Assistance Directive
GO	Grants Officer
GOR	Grants Officer Representatives
INL	Bureau of International Narcotics and Law Enforcement Affairs
NCSC	National Center for State Courts
OIG	Office of Inspector General
PPR	Performance Progress Reports
SAMS	State Assistance Management System
SF	Standard Form

OIG AUDIT TEAM MEMBERS

Regina Meade, Division Director
Security and Intelligence Division
Office of Audits

Jason Staub, Audit Manager
Security and Intelligence Division
Office of Audits

Alexandra Vega, Management Analyst
Security and Intelligence Division
Office of Audits

Sabri Harris, Auditor
Security and Intelligence Division
Office of Audits

UNCLASSIFIED



HELP FIGHT FRAUD, WASTE, AND ABUSE

1-800-409-9926

[Stateoig.gov/HOTLINE](https://stateoig.gov/HOTLINE)

If you fear reprisal, contact the
OIG Whistleblower Coordinator to learn more about your rights.

WPEAOmbuds@stateoig.gov

UNCLASSIFIED