



# Department of Public Safety

## OCJS Subrecipient Monitoring Audit

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**Audit Period: July through December 2013**

### Results Summary:

Objective	Conclusion
Fiscal Monitoring	Well-Controlled with Improvement Needed
Program Monitoring	Well-Controlled with Improvement Needed



## **Executive Summary**

### **Background**

The Department of Public Safety's Office of Criminal Justice Services (OCJS) was created to administer grant funds to Ohio's criminal justice constituents and to coordinate Ohio's comprehensive criminal justice plan. OCJS houses its own team of researchers and policy specialists who provide practitioners and policy makers with valuable information on many of the critical criminal justice issues facing our state. OCJS administers state and federal criminal justice grants to local subgrantees, including: The Edward Byrne Memorial Justice Assistance Grant, the Violence Against Women Act Program, the Family Violence Prevention and Services Act, the Residential Substance Abuse Treatment program, the Project Safe Neighborhoods program, the Drug Law Enforcement Fund.

During the audit, OIA identified opportunities for OCJS to strengthen internal controls and improve business operations. This audit conforms to the *International Standards for the Professional Practice of Internal Auditing*. OIA would like to thank the Office of Criminal Justice Services' staff and management for their cooperation and time in support of this audit.

This report is solely intended for the information and use of agency management and the State Audit Committee. It is not intended for anyone other than these specified parties.

### **Scope and Objectives**

OIA staff performed assurance work related to subrecipient monitoring at the Department of Public Safety's OCJS. The work was completed between December 2013 and February 2014. The audit scope included subrecipient monitoring activities during the period July through December 2013. The audit objectives were as follows:

- Evaluate the design and effectiveness of controls over subrecipient monitoring of OCJS grants for fiscal compliance.
- Evaluate the design and effectiveness of controls over subrecipient monitoring of OCJS grants for program compliance.

### **Detailed Observations and Recommendations**

The Observations and Recommendations include only those risks which were deemed high or moderate. There were no high or moderate observations identified as a result of this audit. Low risk observations were discussed with individual agency management and are not part of this report. However, the low risk observations were considered as part of the audit objective conclusions.



## Appendix A – Classification of Conclusions and Observations

### Classification of Audit Objective Conclusions

Conclusion	Description of Factors
<b>Well-Controlled</b>	The processes are appropriately designed and/or are operating effectively to manage risks. Control issues may exist, but are minor.
<b>Well-Controlled with Improvement Needed</b>	The processes have design or operating effectiveness deficiencies but do not compromise achievement of important control objectives.
<b>Improvement Needed</b>	Weaknesses are present that compromise achievement of one or more control objectives but do not prevent the process from achieving its overall purpose. While important weaknesses exist, their impact is not widespread.
<b>Major Improvement Needed</b>	Weaknesses are present that could potentially compromise achievement of its overall purpose. The impact of weaknesses on management of risks is widespread due to the number or nature of the weaknesses.

### Classification of Audit Observations

Rating	Description of Factors	Reporting Level
<b>Low</b>	Observation poses relatively minor exposure to an agency under review. Represents a process improvement opportunity.	Agency Management; State Audit Committee (Not reported)
<b>Moderate</b>	Observation has moderate impact to the agency. Exposure may be significant to unit within an agency, but not to the agency as a whole. Compensating controls may exist but are not operating as designed. Requires near-term agency attention.	Agency Management and State Audit Committee
<b>High</b>	Observation has broad (state or agency wide) impact and possible or existing material exposure requiring immediate agency attention and remediation.	Agency Management and State Audit Committee