



Report to the Speaker of
the House of Representatives and the
President Pro Tempore of the Senate

December 2019

JUVENILE JUSTICE GRANTS

DOJ Should Take
Additional Actions
to Strengthen
Performance
and Fraud Risk
Management

Highlights of [GAO-20-202](#), a report to the Speaker of the House of Representatives and the President Pro Tempore of the Senate

Why GAO Did This Study

OJJDP administers grant programs to improve positive outcomes for juveniles in the justice system. In fiscal year 2018, OJJDP made 295 awards across 16 programs totaling over \$290 million.

The Juvenile Justice Reform Act of 2018 included a provision for GAO to review OJJDP performance and internal controls intended to prevent fraud, waste, and abuse of grant funds.

This report examines the extent to which (1) OJJDP has goals and measures to assess the performance of its programs, and (2) DOJ has considered fraud risks for OJJDP grant programs. GAO reviewed DOJ documentation, such as OJJDP's Performance Measures Manual and OJP's risk management policy. GAO also reviewed performance data from selected OJJDP programs from October 2015 through December 2018, and interviewed DOJ officials.

What GAO Recommends

GAO recommends that (1) OJJDP set performance targets for individual grant programs, and (2) DOJ determine the agency's fraud risk tolerance for all grants—which include OJJDP grant programs—and prioritize fraud risks based on an assessment against that tolerance. DOJ concurred with both recommendations.

View [GAO-20-202](#). For more information, contact Gretta L. Goodwin at 202-512-8777 or goodwin@gao.gov; or Rebecca Shea at (202) 512-6722, shear@gao.gov.

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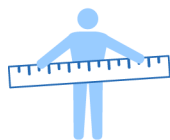
DOJ Should Take Additional Actions to Strengthen Performance and Fraud Risk Management

What GAO Found

The Department of Justice's (DOJ) Office of Juvenile Justice and Delinquency Prevention (OJJDP) has goal statements and performance measures for each of its programs, but has not established corresponding program-level targets (specific numeric goals). Rather, OJJDP has established several office-level targets to help assess progress across OJJDP grant programs collectively. For example, OJJDP has a target for the percent of youth who offend and reoffend across all applicable grant programs. Such office-level targets, while useful, might obscure the results of individual programs. Setting program-level targets would help OJJDP assess the progress of each program and reach its goal of increasing accountability for achieving results in individual programs.

Performance Measurement and Fraud Risk Management Definitions

Performance measurement



The ongoing monitoring and reporting of program accomplishments, particularly progress toward preestablished goals.

Source: GAO. | GAO-20-202

Fraud risk management



A process for ensuring program integrity by continuously and strategically mitigating the likelihood and impact of fraud.

DOJ's Office of Justice Programs (OJP) and DOJ's Justice Management Division (JMD) have taken steps to consider fraud risk affecting OJJDP programs. Specifically, OJP—the grant-making component in which OJJDP resides—has tools it uses to monitor grantee performance and compliance with award terms and conditions. According to OJP, these tools—such as checklists used during desk reviews and site visit audits—provide insight into grant fraud risks. Additionally, JMD—the component that manages fraud risk assessment across all components within DOJ—has taken steps to assess fraud risks affecting OJJDP grant programs. Specifically, JMD conducted department-wide fraud risk assessments in fiscal years 2017, 2018, and 2019. These assessments addressed all DOJ grants, including OJJDP's.

DOJ's 2017 assessment identified fraud risk scenarios and assessed their likelihood and impact—leading practices in GAO's Fraud Risk Framework. Building on the 2017 assessment, the 2018 assessment identified key fraud risk management activities, and the 2019 assessment resulted in a fraud risk profile. However, these assessments did not determine a fraud risk tolerance—i.e. managers' willingness to accept a specific level of risk—as it relates to OJJDP grant programs. JMD officials said they view this as the next step in the maturation of DOJ's fraud risk assessment processes, but did not have details or documentation of plans to do so. Determining a fraud risk tolerance—and assessing fraud risks against that tolerance to prioritize them—would help OJP calibrate resources to address grant fraud risk for OJJDP programs, helping ensure that resources are not under- or over-allocated.

Contents

Letter		1
	Background	4
	OJJDP Has Goals and Measures to Assess the Performance of Individual Programs, But Has Not Set Corresponding Performance Targets	11
	DOJ Has Taken Steps to Consider Fraud Risks Relevant to OJJDP Grant Programs, but Has Not Determined a Fraud Risk Tolerance	16
	Conclusions	26
	Recommendations for Executive Action	27
	Agency Comments and Our Evaluation	27
Appendix I	Office of Juvenile Justice and Delinquency Prevention Programs and Grants in Fiscal Year 2018	29
Appendix II	GAO Review of Performance Data and Steps Being Taken to Improve Data Reliability	32
Appendix III	Selected Oversight Requirements Related to the Title II Formula Grant Program	38
Appendix IV	Compliance Auditing Applicable to the Title II Formula Grant Program Prior to Fiscal Year 2020	41
Appendix V	Comments from the Office of Justice Programs	45
Appendix VI	GAO Contact and Staff Acknowledgements	47
Tables		
	Table 1: Office of Juvenile Justice and Delinquency Prevention (OJJDP) Programs in Fiscal Year 2018	5

Table 2: Fiscal Year 2018 Fraud Risk Questionnaire Distributed to Department of Justice Components	23
Table 3: Office of Juvenile Justice and Delinquency Prevention (OJJDP) Programs in Fiscal Year 2018	29
Table 4: Selected Oversight Requirements Enacted by the Juvenile Justice Reform Act of 2018 that Now Apply to the Title II Formula Grant Program	39
Table 5: Selected Oversight Requirements Enacted by the Juvenile Justice Reform Act of 2018 Related to the Title II Formula Grant Program	40

Figures

Figure 1: Office of Justice Programs (OJP) Grant Monitoring and Compliance Auditing Activities	8
Figure 2: Goal Statements and Performance Measures for the Office of Juvenile Justice and Delinquency Prevention's (OJJDP) Youth Mentoring Program	12
Figure 3: Office of Juvenile Justice and Delinquency Prevention (OJJDP) Processes to Obtain, Report On, and Use Program Performance Data	13
Figure 4: Tools That Consider Fraud Risk in Grant Monitoring and Compliance Auditing Efforts, According to the Office of Justice Programs (OJP)	17
Figure 5: Department of Justice's 2019 Draft Fraud Risk Profile Template, September 2019	24

Abbreviations

DOJ	Department of Justice
ERM	Enterprise Risk Management
GPRAMA	GPRA Modernization Act of 2010
JJDP	Juvenile Justice and Delinquency Prevention Act of 1974
JMD	Justice Management Division
OIG	Office of the Inspector General
OJJDP	Office of Juvenile Justice and Delinquency Prevention
OJP	Office of Justice Programs

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December 18, 2019

The Honorable Nancy Pelosi
Speaker of the House
House of Representatives

The Honorable Charles E. Grassley
President Pro Tempore
United States Senate

The Department of Justice's (DOJ) Office of Juvenile Justice and Delinquency Prevention (OJJDP) provides federal funding to support states, local communities, and tribal jurisdictions in their efforts to develop and implement programs for juveniles. These programs are intended to enhance public safety, ensure youth are held appropriately accountable to both crime victims and communities, and empower youth to live productive, law-abiding lives. In fiscal year 2018, OJJDP made 295 awards totaling over \$290 million. Past allegations of improper program administration have raised questions about the management and performance of OJJDP programs; and previous investigations and audits by the DOJ Office of the Inspector General (OIG) have identified instances of potential fraud, waste, or abuse in OJJDP programs.¹

We have previously reported that a program performance assessment system is an important component of effective program management and contains key elements, including program goals and performance measures. Goals communicate what the agency proposes to accomplish and allow agencies to assess or demonstrate the degree to which those desired results were achieved. Performance measures are concrete, objective, observable conditions that permit the assessment of progress made toward the agency's goals.²

The Juvenile Justice Reform Act of 2018 included a provision for us to conduct a comprehensive analysis and evaluation regarding the

¹For instance, an OIG investigation found that a grantee submitted inaccurate data in order to receive grant funds. See DOJ OIG, *Summary of Investigative Findings and Redacted Report of Investigation of Department of Justice Grants to the Wisconsin Office of Justice Assistance*, (September 2014).

²GAO, *Veterans Justice Outreach Program: VA Could Improve Management by Establishing Performance Measures and Fully Assessing Risks*, [GAO-16-393](#) (Washington, D.C. April 2016).

performance of OJJDP, and audit a sample of OJJDP's grantees to review internal controls intended to prevent fraud, waste, and abuse of funds.³ This report examines the extent to which (1) OJJDP has goals and measures to assess the performance of its programs, and (2) DOJ has considered fraud risks for OJJDP grant programs. We will issue a subsequent report to present the results of our audit of a selected sample of grantees.

To address the extent to which OJJDP has goals and measures to assess the performance of its programs, we reviewed documentation, such as OJJDP's Performance Measures Manual, program performance reports, and grant solicitations. We interviewed officials from OJJDP, which is an office within DOJ's Office of Justice Programs (OJP).⁴ We also interviewed officials from OJP's Office of the Chief Financial Officer, which has a role in OJJDP performance measurement. We assessed OJJDP's goals and measures against relevant leading practices for performance management.⁵

For the purpose of providing examples of performance results, we selected three of OJJDP's 16 programs funded in fiscal year 2018 (as listed in appendix I).⁶ We then reviewed grantee-submitted performance data covering the time period of October 2015 through December 2018. We chose this timeframe because 2018 was the latest full calendar year

³Juvenile Justice Reform Act of 2018, Pub. L. No. 115–385, Tit. IV, § 401, 132 Stat. 5123, 5152-5153 (2018).

⁴OJP is the largest of DOJ's three grant-making components.

⁵For this review, we selected leading practices that specifically relate to measuring progress toward goals and setting targets, because these practices are foundational to performance measurement (performance measurement is defined as the ongoing monitoring and reporting of program accomplishments, particularly progress toward preestablished goals). These leading practices are modeled after requirements in the GPRA Modernization Act of 2010 (GPRAMA). Pub. L. No. 111-352, 124 Stat. 3866 (2011). Although the requirements in GPRAMA apply at the department level, we consider them to be leading practices when applied to lower levels within departments. See also GAO, *Managing for Results: Strengthening Regulatory Agencies Performance Management Practices*, [GAO/GGD-00-10](#) (Washington, D.C., October 1999); and *Tax Administration: IRS Needs to Further Refine Its Tax Filing Season Performance Measures*, [GAO-03-143](#) (Washington, D.C.: Nov. 22, 2002).

⁶OJJDP defines "programs" in relation to "funding lines" in appropriations, i.e., line items in appropriations that make a specified amount available for specified purposes. OJJDP may issue more than one grant solicitation for a given program, depending on its specified purposes. We discuss OJJDP programs and grants in more detail in the background section of this report and in appendix I.

for which data were available, and looking back three years captured variations in the programs' funding levels.⁷ We assessed the reliability of key data elements and methods used to calculate selected performance measures. For instance, we tested grantee-submitted performance data provided to us by OJJDP for missing data, outliers, and inconsistencies. We determined that the performance-related data submitted to OJJDP by grantees for programs we selected were not sufficiently reliable for this purpose, and subsequently chose not to present these examples in this report. Nevertheless, we present rounded numbers of "youth served" for two of the programs we selected (2018 data only), as we found these data to be reliable for the specific purpose of illustrating differences in the relative sizes of the programs. See appendix II for details of our review of grantee-submitted performance data.⁸

To evaluate the extent to which DOJ considered fraud risks for OJJDP grant programs, we reviewed documentation from DOJ's Justice Management Division (JMD), which is responsible for DOJ-level fraud risk management, and from OJP, which is responsible for carrying out fraud risk management activities for OJJDP grant programs. This documentation includes DOJ- and OJP-level Enterprise Risk Management (ERM) policies and risk assessment processes, and OJP-level grant monitoring and compliance auditing processes.⁹ We compared DOJ's fraud risk assessment efforts to relevant leading practices in *A Framework for Managing Fraud Risks in Federal Programs* (Fraud Risk

⁷Some grantees report performance data each fiscal year, beginning October 1, so we went back to October 1, 2015 to ensure we captured three full years of data for those programs.

⁸Appendix II discusses our approach for: selecting programs to review, identifying the timeframe of review, and selecting performance measures to review. It also discusses issues we found with the data we reviewed and steps OJJDP is taking to improve the reliability of data submitted by grantees. Our findings apply only to grantee-submitted data that OJJDP uses for program performance management. Separately, OJJDP maintains national research and statistical data on juvenile justice topics. We did not review OJJDP's research and statistical data because they are national data that include youth who did not participate in OJJDP programs, and OJJDP does not use the data for program performance measurement.

⁹ERM is a forward-looking management approach that allows entities to assess threats and opportunities that could affect the achievement of goals. As of October 2019, JMD is responsible for both ERM and fraud risk management activities. Grant monitoring helps agencies ensure the financial and programmatic integrity and accountability of the grants they award. Compliance auditing, as the term is used in this report, is the process OJJDP uses to fulfill statutory responsibilities specific to one of its authorized grant programs, as will be discussed later in this report.

Framework).¹⁰ We also interviewed relevant OJP and JMD officials about fraud risk management as it relates to OJJDP grant programs.

We conducted this performance audit from February 2019 to December 2019 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

OJJDP Programs and Grants

In fiscal year 2018, OJJDP administered 16 programs, which collectively included 53 grant solicitations and 295 associated awards.¹¹ As shown in table 1, the 16 programs included the Title II Formula Grant Program, two discretionary grant programs for youth mentoring and missing and exploited children that awarded the most funding, and 13 other discretionary grant programs to support efforts such as helping opioid-affected youth, victims of child abuse, and girls in the juvenile justice system.¹² For a complete list of OJJDP programs and grants in fiscal year 2018, see appendix I.

¹⁰GAO, *A Framework for Managing Fraud Risks in Federal Programs*, [GAO-15-593SP](#) (Washington, D.C.: July 2015). For this review, we selected leading practices that were most appropriate for the efforts the agency had completed.

¹¹OJJDP defines “programs” in relation to “funding lines” in appropriations, i.e., line items in appropriations that make a specified amount available for specified purposes. OJJDP may issue more than one grant solicitation for a given program, depending on its specified purposes. For the purpose of this report, the term “grant” also includes a “cooperative agreement,” another funding mechanism federal agencies use to provide financial assistance to nonfederal entities, which entails a greater degree of involvement by the federal agency.

¹²In a formula grant program, a federal agency is required to award a grant to each non-federal applicant that satisfies statutory eligibility requirements, based on a distribution formula that dictates the amount of the allocation. In a discretionary grant program, a federal agency has discretion to select among eligible non-federal applicants competing for the award.

Table 1: Office of Juvenile Justice and Delinquency Prevention (OJJDP) Programs in Fiscal Year 2018

Program name ^a	Year program began	Number of grant solicitations ^b	Number of awards	Total amount awarded (\$mil)
Formula grant programs^c				
Title II Formula Grants ^d	1978	1	53	42.9
<i>Prison Rape Elimination Act Reallocation Invited Awards^e</i>		1	13	0.2
Discretionary grant programs^f				
Youth Mentoring	2009	6	37	77.6
Missing and Exploited Children	1985	8	70	55.2
All other programs (total of 13)	1992-2018	37	122	116
Total formula and discretionary		53	295	291.9

Source: GAO presentation of programmatic information provided by OJJDP. | GAO-20-202

^aOJJDP defines “programs” in relation to “funding lines” in appropriations, i.e., line items in appropriations that make a specified amount available for specified purposes.

^bIn this report, the term “grant” also includes a “cooperative agreement,” another funding mechanism federal agencies use to provide financial assistance to nonfederal entities, which entails a greater degree of involvement by the federal agency.

^cIn a formula grant program, a federal agency is required to award a grant to each non-federal applicant that satisfies statutory eligibility requirements, based on a distribution formula that dictates the amount of the allocation.

^dThis grant program derives its name from the title of the Juvenile Justice and Delinquency Prevention Act of 1974 that authorized it. See Pub. L. No. 93-415, Tit. II, Part B, §§ 221-223, 88 Stat. 1109, 1118-1122 (1974).

^eStates not in compliance with the Prison Rape Elimination Act may forfeit a percentage of the grant funds awarded to them, which become available for grants to states under other programs—in this case, the Title II Formula Grant Program. See 34 U.S.C. § 30307(e)(2)(E)(iii).

^fIn a discretionary grant program, a federal agency has discretion to select among eligible non-federal applicants competing for the award.

On December 21, 2018, the Juvenile Justice Reform Act of 2018 (“Reform Act”) enacted various requirements to strengthen accountability and oversight in OJJDP grant programs, including grants to states under the Title II Formula Grant Program.¹³ The Reform Act expressed the sense of Congress that OJJDP must restore meaningful enforcement, and states must exercise vigilant oversight, to ensure compliance with

¹³The Title II Formula Grant Program derives its name from the title of the Juvenile Justice and Delinquency Prevention Act of 1974 that authorized it. See Pub. L. No. 93-415, Tit. II, Part B, §§ 221-223, 88 Stat. 1109, 1118-1122 (1974). Statutory requirements applicable to the program are codified as amended (most recently, by the Juvenile Justice Reform Act of 2018) at 34 U.S.C. §§ 11131-11133. For the purposes of the program, a “state” is any state of the United States, the District of Columbia, American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands. 34 U.S.C. § 11103(7).

core requirements of the Title II Formula Grant Program.¹⁴ Among the measures the Reform Act put into place to achieve this goal was a requirement that states maintain an “effective” system of monitoring compliance—a requirement that became effective for fiscal year 2020 awards.¹⁵ In contrast, the requirement prior to fiscal year 2020 was for states to maintain an “adequate” system of monitoring compliance, which was the requirement that applied to the grant performance period reviewed for this report (October 2015 through September 2018).¹⁶

This report is one of many called for by the Reform Act to improve oversight of OJJDP grant programs, including the Title II Formula Grant Program. Other oversight requirements in the Reform Act are addressed to OJJDP; OJP’s Office of Audit, Assessment, and Management; and the DOJ OIG.¹⁷ Appendix III provides information on selected Reform Act requirements that relate to accountability and oversight in the Title II Formula Grant Program, and the status of efforts to implement them.

¹⁴34 U.S.C. § 11322(a). There are four “core requirements,” three of which address certain aspects of where and when juveniles may be detained in detention or correctional facilities, while the fourth addresses disparities among youth who come into contact with the juvenile justice system. See 34 U.S.C. §§ 11103(30)(A), 11133(a)(11)–(13), (15). If a state fails to comply with a core requirement, OJJDP is required to reduce the state’s grant allocation the following fiscal year by at least 20 percent for each core requirement that the state did not meet. 34 U.S.C. § 11133(c)(1)(A).

¹⁵See 34 U.S.C. § 11133(a)(14). The Reform Act provided that its amendments would not apply to funds appropriated for any fiscal year beginning before the date of its enactment, which was December 21, 2018. See Pub. L. No. 115–385, § 3, 132 Stat. 5123. Because this date fell within fiscal year 2019 (October 1, 2018 through September 30, 2019), the amendments went into effect on October 1, 2019, the start of fiscal year 2020.

¹⁶See 34 U.S.C. § 11133(a)(14) (2012 & Supp. V 2018). We have cited a prior edition of the U.S. Code that is no longer in effect, but which contains provisions that applied to awards made prior to fiscal year 2020, including the Title II Formula Grant Program during the performance period we reviewed (October 2015 through September 2018). Except for citations that identify this prior edition (2012 & Supp. V 2018), all citations in this report refer to the 2018 Main Edition of the U.S. Code, which is the current statement of the law and contains the requirements now in effect for the Title II Formula Grant Program.

¹⁷See 34 U.S.C. § 11322(b).

OJP Grant Monitoring and Compliance Auditing Activities

All OJP grantees and awards are subject to “grant monitoring.”¹⁸ Grant monitoring consists of (1) programmatic and (2) financial monitoring, and according to OJP officials, helps ensure the programmatic and financial integrity and accountability of grantees.¹⁹ OJP policy requires programmatic desk reviews on all open awards each fiscal year and “in-depth” monitoring—consisting of enhanced programmatic desk reviews or site visits—on at least 10 percent of the total number and dollar amount of open and active awards annually.²⁰ In addition, OJP’s Office of the Chief Financial Officer plans to financially monitor at least 10 percent of the award population annually.

States awarded Title II Formula Grants are subject to an additional form of monitoring—“compliance auditing”—which is conducted by OJJDP annually to fulfill statutory requirements unique to the program.²¹ Specifically, “compliance auditing” refers to OJJDP’s process for (1) auditing the compliance monitoring systems used by states, and (2) evaluating states’ compliance with four core requirements specified in law. See appendix IV for more information on compliance auditing in the Title II Formula Grant Program associated with the performance period we reviewed.²²

¹⁸A grantee may have multiple awards. Some OJP monitoring activities are directed at grantees and some are directed at individual awards.

¹⁹Programmatic monitoring focuses on grant performance, basic indicators of financial health, and compliance with award terms and conditions. Financial monitoring focuses on compliance with financial guidelines and general accounting practices, including fiscal management of grant expenditures.

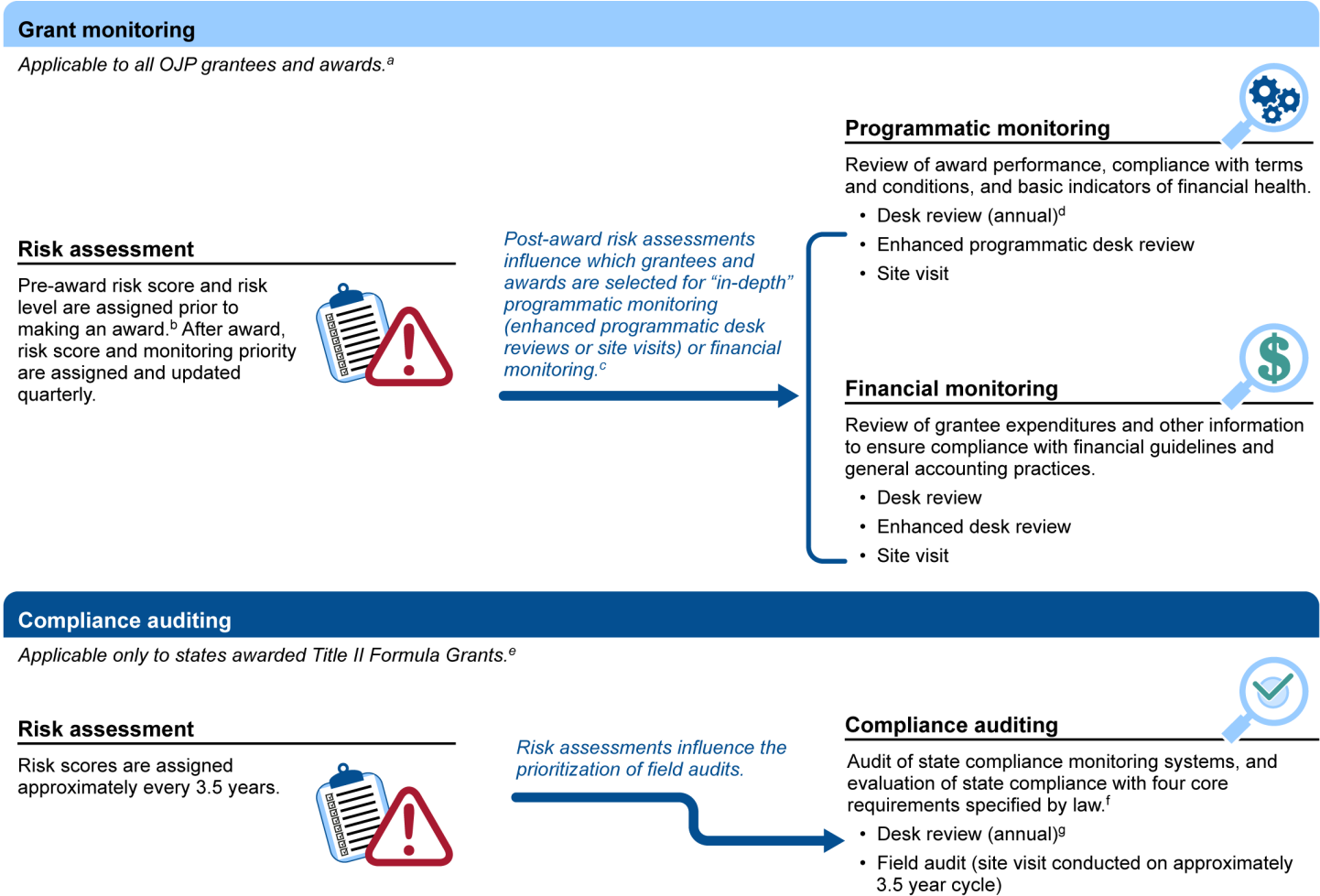
²⁰Desk reviews consist of a paper-based review of materials in the award file, whereas enhanced programmatic desk reviews also includes interaction with the grantee by phone.

²¹The term “compliance auditing,” as used in this report, distinguishes between OJJDP monitoring responsibilities (called “compliance auditing”) and state monitoring responsibilities (called “compliance monitoring”). An OJJDP audit of a state’s compliance monitoring system is part of OJJDP’s “compliance auditing.” A state’s use of that system to monitor compliance is “compliance monitoring.”

²²Appendix IV reflects statutory requirements in effect during the performance period we reviewed (October 2015 through September 2018). These requirements appear at 34 U.S.C. §§ 11114(b)(6), 11133(a)(11)-(14), (22), (c) (2012 & Supp. V 2018). Grant awards made in fiscal year 2020 and subsequent fiscal years are subject to amended requirements, which appear at 34 U.S.C. §§ 11114(b)(7), 11133(a)(11)-(15), (c), (g) (2018).

Both the grant monitoring and compliance auditing broadly consist of three parts: (1) desk reviews that occur annually, (2) risk assessments that assist officials in determining what additional monitoring or auditing activities to perform or how to prioritize them, and (3) additional monitoring or auditing activities, such as enhanced desk reviews or site visits (see figure 1).

Figure 1: Office of Justice Programs (OJP) Grant Monitoring and Compliance Auditing Activities



Source: GAO analysis of OJP information. | GAO-20-202

^aA grantee may have multiple awards. Some OJP monitoring activities are directed at grantees and some are directed at individual awards.

^bResults of pre-award risk assessment may trigger certain monitoring actions if the applicant is recommended for funding.

^cThe results of programmatic monitoring may also influence financial monitoring decisions.

^dProgrammatic desk reviews are conducted annually regardless of the results of risk assessments. Results of desk reviews may inform post-award risk assessments.

^eThis grant program derives its name from the title of the Juvenile Justice and Delinquency Prevention Act of 1974 that authorized it. See Pub. L. No. 93-415, Tit. II, Part B, §§ 221-223, 88 Stat. 1109, 1118-1122 (1974).

^fBroadly speaking, three of the core requirements relate to when and where juveniles may be detained in detention or correctional facilities, while the fourth core requirement relates to reducing disparate exposure among youth who come into contact with the juvenile justice system. See 34 U.S.C. §§ 11103(30)(A), 11133(a)(11)-(13), (15).

^gCompliance auditing desk reviews are conducted annually regardless of the results of risk assessments.

Fraud Risk Management and Related Guidance

Fraud and “fraud risk” are distinct concepts. Fraud—obtaining something of value through willful misrepresentation—is challenging to detect because of its deceptive nature.²³ Fraud risk (which is a function of likelihood and impact) exists when individuals have an opportunity to engage in fraudulent activity, have an incentive or are under pressure to commit fraud, or are able to rationalize committing fraud. Fraud risk management is a process for ensuring program integrity by continuously and strategically mitigating the likelihood and impact of fraud. When fraud risks can be identified and mitigated, fraud may be less likely to occur. Although the occurrence of fraud indicates there is a fraud risk, a fraud risk can exist even if actual fraud has not yet been identified or occurred.²⁴

According to federal standards and guidance, executive-branch agency managers—including those at DOJ, OJP, and OJJDP—are responsible for managing fraud risks and implementing practices for addressing those risks. Federal internal control standards call for agency management officials to assess the internal and external risks their entities face as they seek to achieve their objectives. The standards state that as part of this

²³Fraud is also distinct from improper payments as improper payments are any payments that should not have been made or that were made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements. Improper payments also include any payment to an ineligible recipient or ineligible service, duplicate payments, payments for services not received, and any payment for an incorrect amount.

²⁴For further details on the nature of fraud and fraud risk, see, for example, GAO, *Medicare and Medicaid: CMS Needs to Fully Align Its Antifraud Efforts with the Fraud Risk Framework*, [GAO-18-88](#) (Washington, D.C.: Dec. 5, 2017).

overall assessment, management should consider the potential for fraud when identifying, analyzing, and responding to risks.²⁵

We issued our Fraud Risk Framework in July 2015.²⁶ The Fraud Risk Framework provides a comprehensive set of leading practices, arranged in four components, which serve as a guide for agency managers developing efforts to combat fraud in a strategic, risk-based manner.²⁷ The Fraud Risk Framework is also aligned with Principle 8 (“Assess Fraud Risk”) of *Standards for Internal Control in the Federal Government*.²⁸ The Fraud Reduction and Data Analytics Act of 2015 requires agencies to establish financial and administrative controls that are aligned with the Fraud Risk Framework’s leading practices.²⁹ In addition, guidance under Office of Management and Budget Circular A-123 affirms managers should adhere to the leading practices identified in the Fraud Risk Framework.³⁰

²⁵GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sep. 10, 2014).

²⁶[GAO-15-593SP](#).

²⁷The four components of the Fraud Risk Framework are (1) Commit—Commit to combatting fraud by creating an organizational culture and structure conducive to fraud risk management; (2) Assess—Plan regular fraud risk assessments and assess risks to determine a fraud risk profile; (3) Design and Implement—Design and implement a strategy with specific control activities to mitigate assessed fraud risks and collaborate to help ensure effective implementation; and (4) Evaluate and Adapt—Evaluate outcomes using a risk-based approach and adapt activities to improve fraud risk management.

²⁸[GAO-14-704G](#).

²⁹Fraud Reduction and Data Analytics Act of 2015, Pub. L. No. 114-186, § 3, 130 Stat. 546 (2016).

³⁰Office of Management and Budget, *Management’s Responsibility for Enterprise Risk Management and Internal Control*, Circular No. A-123 (July 15, 2016). In addition to affirming the need for managers to adhere to the leading practices from the Fraud Risk Framework, this circular more broadly requires the head of each executive agency to implement an ERM capability integrated with the agency’s strategic planning and internal control processes. DOJ uses the ERM process to identify, analyze, and respond to risks that may impact the Department’s ability to achieve its objectives and goals. Specifically, for the ERM process, JMD works with component representatives through a working group to identify and prioritize enterprise-level risks in an annual ERM Risk Profile. During working group meetings, JMD and the components are to discuss the likelihood of the risk occurring, the impact to DOJ should the risk occur, and the mitigation strategies in place to minimize the risk. At the end of this annual process, JMD is to prioritize risks identified by components to create a Department-wide ERM Risk Profile which is provided to senior leadership for approval.

OJJDP Has Goals and Measures to Assess the Performance of Individual Programs, But Has Not Set Corresponding Performance Targets

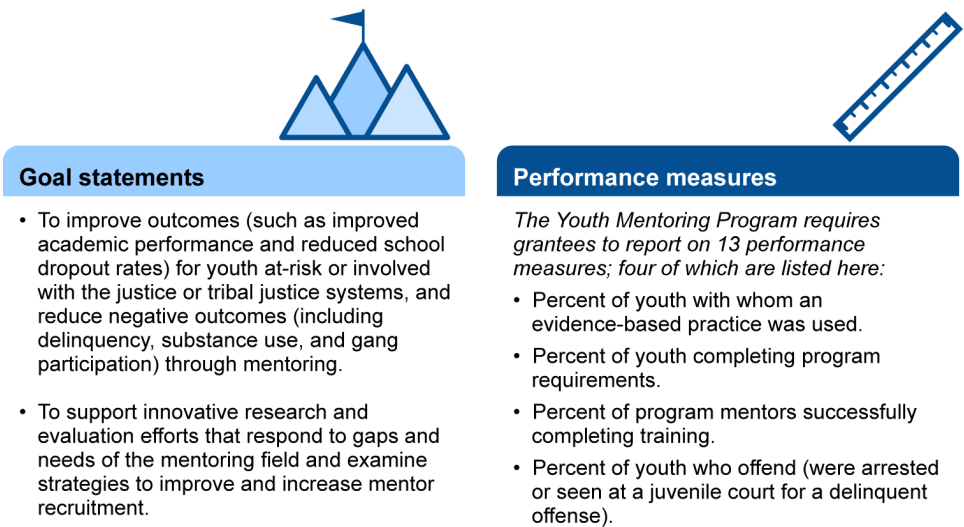
OJJDP Has Established Goal Statements and Performance Measures for Individual Programs

OJJDP has established goal statements and performance measures for individual programs.³¹ Goal statements broadly convey a program's overall intent, and performance measures assess program outputs or outcomes.³² Figure 2 below shows current goal statements and performance measures for the Youth Mentoring Program, for example.

³¹As discussed in the background, OJJDP defines "programs" in relation to "funding lines" in appropriations, i.e., line items in appropriations that make a specified amount available for specified purposes. OJJDP may issue more than one grant solicitation for a given program, depending on its specified purposes. For example, the Youth Mentoring Program included six grant solicitations in fiscal year 2018.

³²For each grant under a program, OJJDP also creates separate goal statements that align with the program's overarching goal statements and identifies relevant program-level performance measures that the grantees are required to report on to OJJDP.

Figure 2: Goal Statements and Performance Measures for the Office of Juvenile Justice and Delinquency Prevention’s (OJJDP) Youth Mentoring Program









Source: GAO analysis of OJJDP information. | GAO-20-202

OJJDP requires grantees to report on performance measures which are listed in grant solicitations.³³ OJJDP has designated 15 of its measures as “core” measures that are generally applicable across most OJJDP programs.³⁴ OJJDP aggregates data from some of these core measures across all applicable programs collectively to assess progress toward office-level targets. Targets represent outputs or outcomes expressed as a numeric goal. For example, OJJDP has office-level targets for the percent of youth who offend and reoffend, as well as the percent of grantees that have implemented an evidence-based program. OJJDP obtains, reports on, and uses OJJDP program performance data, as shown in figure 3 below.

³³OJJDP also encourages grantees to report on optional performance measures.
³⁴Grant solicitations do not necessarily require grantees to report on all 15 core measures.

Figure 3: Office of Juvenile Justice and Delinquency Prevention (OJJDP) Processes to Obtain, Report On, and Use Program Performance Data

	Grantee level	Program level	Office level
Process	Grantees are to submit performance data and narrative information to OJJDP 1-2 times per year in Progress Reports.	OJJDP is to clean and summarize aggregate performance data for each program.	OJJDP is to aggregate data across programs and compare this data to pre-established targets.
Outcome	Grantee Progress Report <div>  </div>	Program Performance Report <div>  </div>	Office of Justice Programs (OJP) Performance Budget includes OJJDP office-level data/targets, among other things. <div>  </div>
Use	OJJDP staff are to review these reports to (1) evaluate the completeness and accuracy of performance data, and (2) assess grantees' progress towards individual grant goals. <div>  </div>	OJJDP program managers are to review these reports and consider any needed changes to programs, such as modifying solicitations or grantee training. <div>  </div>	OJP Performance Budget provides material to justify OJP-specific budget requests included in the President's Budget (the President's annual budget request submitted to Congress). <div>  </div>

Source: GAO analysis of OJP information. | GAO-20-202

^aSee <https://ojjdppmt.ojp.gov>. While some program performance reports correspond to programs that reflect funding lines in appropriations, others correspond to “modules” in OJP’s Performance Measurement Tool due to changes in OJJDP’s funding and program structure since creation of the tool. Each module is a group of OJJDP grants that supports similar activities or target populations. According to OJP, it plans to implement a new system for grant management and performance data collection beginning in October 2020 that will align with OJJDP’s current programs.

^b<https://www.justice.gov/doj/budget-and-performance>.

OJJDP Is Taking Steps to Address Limitations in Grantee-Submitted Program Performance Data

We reviewed a selection of performance data that grantees provided to OJJDP for three programs: Title II Formula Grant Program, Youth Mentoring Program, and Gang Prevention Program. As a result of our review—which covered data from October 2015 through December 2018—we determined that these data were not sufficiently reliable for the purpose of providing examples of performance results in this report.³⁵ For example, we found that grantees reported inconsistent information, such as different numbers of youth served for different performance measures

³⁵Our findings apply only to grantee-submitted data that OJJDP uses for program performance management. Separately, OJJDP maintains national research and statistical data on juvenile justice topics. We did not review OJJDP’s research and statistical data because they are national data that include youth who did not participate in OJJDP programs, and OJJDP does not use the data for program performance measurement.

within the same data collection period. Further, some performance measures double-count youth when presenting data by year. OJJDP collects data from discretionary grantees during two 6-month reporting periods and some measures are not designed to be aggregated across time periods.

Nevertheless, we found that OJJDP was aware of most of the issues we identified and is taking steps to improve the reliability of grantee-submitted data. For instance, beginning October 2017 (for formula grant programs) and July 2018 (for discretionary grant programs), OJJDP implemented a process to identify inconsistent or otherwise questionable data and reach out to grantees for verification. Appendix II includes information about the issues we found with the data we reviewed and steps OJJDP is taking to improve the reliability of these data.

OJJDP Has Not Set Program-Level Targets, Which Limits Its Ability to Assess Progress toward Program Goals

While OJJDP has established goal statements and performance measures, it has not set numeric targets by which it can assess progress for each individual program. For example, one stated goal of the Title II Formula Grant Program is to prevent youth already in the juvenile justice system from reoffending. OJJDP's annual Title II Formula Grant Program performance reports state the percentage of youth who reoffended, the performance measure for this goal; however, the reports do not provide a target against which to evaluate whether the result reflects progress toward the stated goal.

Further, while OJJDP has set several office-wide targets for all programs collectively, these targets may not be appropriate for assessing the progress of individual programs because programs vary in size. For example, according to grantee-submitted performance data, the Title II Formula Grant Program served approximately 100,000 youth in fiscal year 2018, while the Gang Prevention Program served about 1,000 youth in calendar year 2018.³⁶ Thus, office-level targets, while useful, may be more representative of the performance of OJJDP's largest programs and obscure the results of individual programs.

Since June 2019, OJJDP has been reviewing individual program goal statements and performance measures as part of an OJP-wide review,

³⁶Grantees receiving formula awards report performance data to OJJDP once each fiscal year, and grantees receiving discretionary awards report data to OJJDP twice each calendar year.

but this review does not include setting program-level targets.³⁷ OJJDP officials said that they have not set program-level targets for two reasons: (1) there was uncertainty about whether OJJDP had the authority to do so (versus OJP's Office of the Chief Financial Officer), and (2) setting such targets has not been a priority for OJJDP in the past, in part, due to a lack of resources. In October 2019, OJP clarified that the OJJDP Administrator has authority for OJJDP performance measurement, including setting program-level and office-level targets.³⁸ OJJDP officials also stated that program oversight has recently become a higher priority and they plan to bring on new staff; and they agreed with the need to set program-level targets.

Tracking performance measures against established numeric targets is a leading practice in performance management.³⁹ Numeric targets establish standards against which federal programs can measure progress towards goals because comparisons can be easily made between projected performance and actual results. Thus, updating program goal statements and performance measures would be more effective with related numeric targets. One goal of the OJP-wide review is to increase accountability for achieving results. Setting program-level targets could help OJJDP meet

³⁷As part of this review, OJP plans to create or update, for each program, a problem statement, goal statement(s), and performance measures for inputs, activities, outputs, and outcomes by September 2021.

³⁸Early in our review, officials from several OJP offices—including OJJDP; the Office of the Chief Financial Officer; and the Office of General Counsel—expressed uncertainty about roles and responsibilities related to performance measurement. Later in our review, OJP officials clarified that the OJJDP Administrator has authority for setting program-level and office-level targets. In making this clarification, OJP officials noted that (1) OJP's Office of the Chief Financial Officer has a collaborative role in facilitating consistency in performance measurement across OJP components, and (2) the Assistant Attorney General for OJP (head of OJP) has final approval authority if he or she chooses to exercise such authority.

³⁹This leading practice is modeled after requirements for executive departments in the GPRA Modernization Act of 2010 (GPRAMA). Pub. L. No. 111-352, 124 Stat. 3866 (2011). GPRAMA requires executive departments to develop publicly available, annual performance plans with established performance goals—meaning, a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared. 31 U.S.C. § 1115(b)(1), (h)(9). Although the requirements in GPRAMA apply at the department level, we consider setting performance targets to be a leading practice at lower levels within departments. See also GAO, *Managing for Results: Strengthening Regulatory Agencies Performance Management Practices*, [GAO/GGD-00-10](#) (Washington, D.C., October 1999); and *Tax Administration: IRS Needs to Further Refine Its Tax Filing Season Performance Measures*, [GAO-03-143](#) (Washington, D.C.: Nov. 22, 2002).

this goal by establishing a clear means by which progress toward goals can be measured.

DOJ Has Taken Steps to Consider Fraud Risks Relevant to OJJDP Grant Programs, but Has Not Determined a Fraud Risk Tolerance

Tools Used in OJP's Grant Monitoring and Compliance Auditing Efforts Provide Insight on Grant Risks Affecting OJJDP Grant Programs

According to OJP officials, some of the tools it uses in grant monitoring and compliance auditing consider fraud risk affecting OJJDP grant programs.⁴⁰ As previously discussed, OJP's grant monitoring and compliance auditing broadly consist of three parts: (1) desk reviews that occur annually, (2) risk assessments that assist officials in determining what additional monitoring or auditing activities to perform or how to prioritize them, and (3) additional monitoring or auditing activities, such as enhanced desk reviews or site visits. To carry out these efforts, OJP relies on various tools to assess the overall risk of grantees and awards. Figure 4 provides additional information on the tools that provide insight on fraud risks, according to OJP officials.

⁴⁰In a subsequent review we expect to initiate in early 2020, we plan to audit a sample of OJJDP grantees to assess their internal controls intended to prevent fraud, waste, and abuse of funds. See appendix IV for more information on compliance auditing in the Title II Formula Grant Program associated with the performance period we reviewed (October 2015 through September 2018), which reflects statutory requirements in effect at that time, not the amended requirements that apply to grant awards made in fiscal year 2020 and subsequent fiscal years.

Figure 4: Tools That Consider Fraud Risk in Grant Monitoring and Compliance Auditing Efforts, According to the Office of Justice Programs (OJP)

Grant monitoring

Applicable to all OJP grantees and awards^a

Risk assessment

Conducted prior to grant award and updated quarterly thereafter.



Tools that consider fraud risk:

- Financial Capability Questionnaire
- Grant Assessment Tool

Programmatic monitoring

Review of award performance, compliance with terms and conditions, and basic indicators of financial health.



Tools that consider fraud risk:

- Programmatic Desk Review Form
- Enhanced Programmatic Desk Review Checklist
- Site Visit Checklist

Financial monitoring

Review of grantee expenditures and other information to ensure compliance with financial guidelines and general accounting practices.



Tools that consider fraud risk:

- Desk Review Guidelines
- Site Visit Review Guide

Compliance auditing

Applicable only to states awarded Title II Formula Grants^b

Risk assessment

Conducted approximately every 3.5 years.



Tools that consider fraud risk:

- Core Requirements Compliance Profile Questionnaire

Compliance auditing

Audit of state compliance monitoring systems, and evaluation of state compliance with four core requirements specified by law.^c



Tools that consider fraud risk:

- Core Requirements Compliance Profile Determination of Monitoring System Adequacy Tool (used during desk reviews)
- Compliance Determination Assessment Forms (used during desk reviews for three core requirements)
- Data Collection and Compliance Review Tool (used during desk reviews for one core requirement)
- Field Audit Checklist

Source: GAO analysis of OJP documentation and written statements. | GAO-20-202

^aA grantee may have multiple awards. Some OJP monitoring activities are directed at grantees and some are directed at individual awards.

^bThis grant program derives its name from the title of the Juvenile Justice and Delinquency Prevention Act of 1974 that authorized it. See Pub. L. No. 93-415, Tit. II, Part B, §§ 221-223, 88 Stat. 1109, 1118-1122 (1974).

^cBroadly speaking, three of the core requirements relate to when and where juveniles may be detained in detention or correctional facilities, while the fourth core requirement relates to reducing disparate exposure among youth who come into contact with the juvenile justice system. See 34 U.S.C. §§ 11103(30)(A), 11133(a)(11)-(13), (15).

According to OJP officials, pre-award and ongoing risk assessment processes that apply to all OJJDP grantees are the primary way in which the office identifies fraud risks. The bullets below describe the nature of the primary tools used during these risk assessment processes for all OJJDP grantees and how they provide insights into potential fraud risks.

- **Financial Capability Questionnaire:** This questionnaire includes 28 questions designed to provide insight on the financial systems and internal controls a grantee has in place prior to receiving an award. OJP developed the current version of this questionnaire in part as a response to a 2013 DOJ OIG audit, according to OJP officials.⁴¹ All applicants for OJJDP awards are required to fill out this questionnaire, and new grantees' pre-award risk scores and corresponding risk levels rely, in part, on the applicants' responses to it. These include detailed questions related to the capabilities of the applicant's financial management system, such as whether it has the capability to record expenditures by budget cost categories. According to OJP officials, if an applicant's accounting system cannot do so, the opportunity for fraud increases because the commingling of funds between budget categories would make it difficult to determine whether federal funds were spent in accordance with the approved budget. The questionnaire also includes items related to procurement, travel policy, and subrecipient management and monitoring. These questions may similarly indicate increased fraud risk depending on how the applicant responds. For instance, according to OJP officials, questions related to procurement are designed to determine whether the applicant employs a fair, transparent, and competitive procurement process. If an applicant's procurement standards do not meet these criteria, the likelihood of fraudulent activity may increase.

⁴¹See DOJ OIG, *Audit of the Office of Justice Programs Offices of Juvenile Justice and Delinquency Prevention Grants Awarded to Big Brothers Big Sisters of America*, Audit Report GR-70-13-006 (June 2013). This audit found a grantee to be in material non-compliance with the majority of grant requirements, including adequately safeguarding grant funds, creating the potential for fraud, waste, and abuse. According to OJP officials, if the current questionnaire had existed at the time, OJP would have been able to proactively identify the issues and mitigate the fraud risks found by the OIG. Further, prior to the 2013 OIG audit, the questionnaire was not required for all grantees.

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- **Grant Assessment Tool:** The Grant Assessment Tool helps assess open/active OJJDP awards and grantees against 38 risk criteria. OJP officials identified 14 of these criteria as being indicators of potential fraud risks, such as the results of recent audits, whether the award has subawards or subcontracts, and whether grantees have completed progress reports on time.⁴² Officials explained that progress report delinquencies, for example, may be an indicator that a recipient does not have adequate internal controls to handle federal awards, which may provide a greater opportunity for fraud. The Grant Assessment Tool generates a risk score and corresponding monitoring priority for each open/active grantee and award quarterly.⁴³ According to OJP officials, Grant Assessment Tool criteria have evolved over time in response to common audit or monitoring findings, as well as ongoing coordination with the DOJ OIG, as discussed later.

For the Title II Formula Grant Program, grantees are also assigned risk assessment scores and audited using the compliance auditing tools described in the bottom half of figure 4. OJP officials stated that certain responses to any of the questions in the tools used during compliance auditing may indicate inadequate program management or weak internal controls, which may increase the risk of fraudulent activity.

OJP officials use a variety of other tools during grant monitoring to monitor each OJJDP grantee or award (see tools in the top half of figure 4). The tools used differ depending on the type and level of monitoring being performed. According to OJP officials, all of the monitoring and auditing tools include detailed questions that provide insight about the strength of a grantee's internal controls. In cases where a grantee is unable to provide adequate documentation in response to these questions, OJP officials stated that they may have weak internal controls which may increase the risk of fraudulent activity.

⁴²According to officials, beginning in 2017, OJP's Office of Audit, Assessment, and Management undertook an effort to analyze five years of Grant Assessment Tool risk criteria to determine whether (1) any of the Grant Assessment Tool risk criteria were correlated with one another, and (2) how well the Grant Assessment Tool risk criteria predicted monitoring findings. According to officials, their analysis determined that none of the criteria overlapped enough to warrant changing the criteria. Further, a summary of results from a second analysis generally described relationships observed in available data between Grant Assessment Tool scores and certain monitoring findings, but did not quantify the strength of the observed relationships. We did not independently assess the validity or reliability of either of these analyses.

⁴³For grantees with multiple awards, OJP assigns a risk score and corresponding monitoring priority to each award.

OJP Coordinates with the DOJ OIG

OJP regularly coordinates with the DOJ OIG on issues related to fraud risk affecting OJJDP grant programs through meetings, trainings, and reviews of OIG audits. Specifically, according to officials, staff from OJP's Office of Audit, Assessment, and Management meet with the OIG two to three times per year to discuss fraud allegations and ongoing fraud investigations related to OJJDP grant programs.⁴⁴ These discussions assist OJP officials in determining their monitoring or auditing plans, but also provide insights about the types of issues that are being referred to the OIG for investigation, which can then inform needed changes to monitoring and auditing tools, according to OJP officials. The OIG also provides training to OJP staff every other year on how to identify and report potential fraud. Additionally, Office of Audit, Assessment, and Management officials regularly review OIG audit findings pertaining to individual grantees and compare them to grant monitoring findings for the same grantees. According to OJP officials, the purpose of these reviews is to evaluate where OJP may be able to improve its monitoring processes. Officials stated that one example of an outcome from such a review is the previously discussed Financial Capability Questionnaire.

DOJ Has Not Determined the Department's Fraud Risk Tolerance

According to JMD officials, the department is implementing fraud risk management requirements through an iterative process that will be completed over multiple years, which leverages the department's overall ERM processes.⁴⁵ Leading practices for planning and conducting fraud risk assessments acknowledge that assessing fraud risks is an iterative

⁴⁴These meetings also include DOJ's other grant-making offices: the Office on Violence Against Women and the Office of Community Oriented Policing Services.

⁴⁵The Fraud Risk Framework's leading practices note that enterprise-wide risk management processes may have functions that overlap with fraud risk management. Thus, enterprise-wide risk management processes may incorporate the roles and responsibilities of the antifraud entity specified in our leading practices. As of October 2019, the Assistant Attorney General for Administration (head of JMD) is responsible for both ERM and fraud risk management activities. Some of the broad risks identified in the fiscal year 2018 ERM Risk Profile are relevant to OJJDP grant programs, but do not specifically address fraud risk. The fiscal year 2019 ERM Risk Profile was finalized in October 2019, but was not made available for our review in time to be integrated into this report.

process.⁴⁶ According to JMD officials, as a result of this iterative approach, the fraud risk assessments JMD conducted in fiscal years 2017 and 2018 did not fully align with selected leading practices in the Fraud Risk Framework, which include documenting a fraud risk profile. Although the Department continued to implement additional leading practices from the Fraud Risk Framework by developing a fraud risk profile as part of the fiscal year 2019 fraud risk assessment, the fraud risk profile did not include any consideration of DOJ's fraud risk tolerance—another leading practice identified by the Fraud Risk Framework.

2017 Fraud Risk Assessment

In fiscal year 2017, JMD conducted an assessment of fraud risks that consisted of four facilitated discussion groups with relevant officials.⁴⁷ One discussion group was tailored to the specific concerns of grant programs—which included grant programs managed by OJJDP—as recommended by leading practices of the Fraud Risk Framework.⁴⁸ During the grant-focused facilitated discussion group, participants identified five fraud scenarios relevant to DOJ grant programs, such as misdirection of funds, which occurs when a recipient deliberately misdirects funds in a manner inconsistent with the purpose outlined in the award agreement.⁴⁹ After participants reached consensus on the fraud

⁴⁶[GAO-15-593SP](#). Our review of DOJ's fraud risk assessments is based on the Assess component of the Fraud Risk Framework, which describes leading practices for planning and conducting fraud risk assessments. Fraud risk assessments that align with the Fraud Risk Framework involve (1) identifying inherent fraud risks affecting the program, (2) assessing the likelihood and impact of those fraud risks, (3) determining fraud risk tolerance, (4) examining the suitability of existing fraud controls and prioritizing residual fraud risks, and (5) documenting the results.

⁴⁷The discussion groups were separated into four topic areas that may encounter similar fraud risks. The four topic areas were Acquisition, Grants, Human Resources, and Travel. According to JMD officials, DOJ does not consider fraud risk for individual programs.

⁴⁸[GAO-15-593SP](#).

⁴⁹The other four grant fraud scenarios identified by participants were (1) less-than-arm's-length transactions—when a recipient actively circumvents procedures to facilitate an unauthorized transaction with a related party, such as a family member; (2) false information—when a recipient falsifies credentials or information to obtain an award; (3) fraudulent documentation and reporting—when a recipient withholds material information or provides false information related to accounting for, tracking, or supporting grant transactions; and (4) embezzlement—when a recipient misappropriates award monies or assets for personal benefit.

scenarios, they then ranked the inherent risk of each scenario, in alignment with leading practices of the Fraud Risk Framework.⁵⁰

DOJ officials also told us that participants ranked residual risk using a voting tool, which required the participants to understand the various management controls in place to address a particular fraud risk.⁵¹ However, the documented outcomes of these discussions did not identify specific fraud risk controls or the extent to which those controls mitigate specific fraud risks, and as a result, it is unclear how these residual risk values were determined. Further, according to officials responsible for managing the fiscal year 2017 effort, the facilitated discussion group did not determine a specific and measurable fraud risk tolerance for DOJ grant programs generally nor discuss specific fraud risk management activities or controls for any specific grant programs.⁵² As discussed in greater detail later in this report, leading practices for fraud risk management state that managers should determine a fraud risk tolerance and *Standards for Internal Control in the Federal Government* states that managers should define risk tolerances in specific and measurable terms so they are clearly stated and can be measured.⁵³

2018 Fraud Risk Assessment

The fiscal year 2018 effort to assess fraud risk at DOJ consisted of a brief survey about fraud-related issues that was distributed to all DOJ components and was more limited in nature than the fiscal year 2017 effort. Specifically, the fiscal year 2018 questionnaire did not ask the components to identify inherent or residual risks, as was done in the prior year. Further, for the grants category, JMD included four of the five fraud

⁵⁰Inherent risk is the likelihood and impact of each fraud risk scenario absent management controls. During the facilitated discussion group, participants rated the risk of each grant fraud scenario on a five point scale based on their perception of the likelihood of occurrence and severity of impact. Individual participant's ratings were then aggregated to create a group rating for each scenario. Group ratings reflect the opinions of participants, and according to JMD officials, should not be considered an objective assessment of risk.

⁵¹Residual risk is defined as the risk remaining for each scenario after the effectiveness of fraud risk controls are considered for each inherent risk.

⁵²Risk tolerance is the acceptable level of variation in performance relative to the achievement of objectives. In the context of fraud risk management, if the objective is to mitigate fraud risks—in general, to have a very low level of fraud—the risk tolerance reflects managers' willingness to accept a higher level of fraud risks. Managers' defined risk tolerance may depend on the circumstances of individual programs and other objectives beyond mitigation of fraud risks.

⁵³[GAO-14-704G](#), 6.09.

risk areas that were addressed in fiscal year 2017.⁵⁴ However, the fiscal year 2018 questionnaire did specifically ask components to identify key fraud risk management activities designed to prevent, detect, or respond to fraud, which had not been part of the fiscal year 2017 effort.⁵⁵ Including information about control activities indicates additional maturation of JMD’s fraud risk management activities, but the questionnaire did not ask components to consider the extent to which these control activities mitigate the likelihood and impact of risk—as recommended by leading practices of the Fraud Risk Framework.⁵⁶ The questions asked in fiscal year 2018 are shown in table 2 below.

Table 2: Fiscal Year 2018 Fraud Risk Questionnaire Distributed to Department of Justice Components

- | | |
|----|--|
| 1. | As outlined on page 1, we identified four primary categories of fraud risks: Acquisition, Grants, Human Resources, and Travel. What additional categories, if any should be considered beyond these four? Include any additional risk that should be considered as part of the existing categories |
| 2. | Please complete the chart below to explain fraud risk management practices that currently exist at your component. Note: The Department does not expect responses to occur in every category, however, the Department would appreciate if you are able to provide specific examples in the proper category as applicable. <ul style="list-style-type: none">• How does your component identify or become aware of potential fraud risk?• From a controls and/or process perspective, what are some of the key activities your component conducts to prevent, detect, and respond to fraud?• How does your component use data analysis/analytics to prevent and/or detect fraud?• Describe any planned activities or activities in development to support fraud prevention and/or detection in the future. |
| 3. | For components who received Disaster Relief Funding, describe the mitigating controls your component has put into place to help mitigate the fraud risks associated with disaster situations—only document the controls your component has implemented if they differ than the ones currently under review as part of your A-123 assessment. |

Source: Department of Justice. | GAO-20-202

According to JMD officials, the components’ responses to this questionnaire were summarized for internal purposes, but no additional analysis or work, such as defining a fraud risk tolerance and documenting a fraud risk profile, was completed for any of the categories listed in table 2. Further, JMD officials stated that the department does not believe a full-scale fraud risk assessment is warranted annually, and the fiscal year 2018 effort was designed to build on the prior year’s assessment.

⁵⁴In the fiscal year 2018 questionnaire, embezzlement was not included as a fraud risk area for grants.

⁵⁵Examples of control activities OJP reported in response to the fiscal year 2018 questionnaire include: OJP’s financial and programmatic grant monitoring efforts, and its coordination with the OIG.

⁵⁶[GAO-15-593SP](#).

2019 Fraud Risk Assessment and Profile

According to officials, this is part of the department’s iterative approach to implementing fraud risk management requirements, which, consistent with leading practices, may not necessarily incorporate all relevant leading practices in each iteration.

In December 2019, JMD officials provided the final summary of the fiscal year 2019 fraud risk assessment, which included a fraud risk profile as recommended by leading practices. According to JMD officials, to conduct the fiscal year 2019 fraud risk assessment, JMD officials first created a fraud risk profile template using information from the 2017 and 2018 assessments. Figure 5 shows an excerpt of JMD’s draft fraud risk profile template, as of September 2019.⁵⁷

Figure 5: Department of Justice’s 2019 Draft Fraud Risk Profile Template, September 2019

Basic risk information			Risk assessment information							Risk response	
Fraud risk category	Fraud risk scenario	Fraud risk statement	Risk evaluation			Current management actions	Updated management actions	Management control rating ^b	Residual risk rating (1-5) ^c	Planned activities	Updated planned activities
			Probability rating (1-5)	Impact rating (1-5)	Inherent risk rating ^a						

Source: GAO presentation of Department of Justice documentation. | GAO-20-202

^aInherent risk rating is the level of an organization’s exposure to risk not considering current risk mitigation efforts.

^bManagement control rating is the level of confidence management has in controls, strategies, activities, and processes currently in place to address the risk.

^cResidual risk rating is the difference between inherent risk and current management control. Residual risk rating helps management evaluate alignment between risks, current management practices, and potential mitigation activities. A low number might indicate that a risk is well controlled and additional action might not be warranted. A high number indicates that there might be a gap between the significance of the risk and the level of mitigating activities in place to manage it and that additional actions should be considered.

After senior leadership reviewed the pre-populated template, JMD held a facilitated discussion with representatives from each component to evaluate the risk information presented in the template for each topic

⁵⁷JMD officials provided us with the final 2019 fraud risk profile in December 2019. It included the same categories as the previously provided draft template.

area.⁵⁸ JMD identified several risks for each topic area, including the same five risks for the grants area that were identified in fiscal year 2017.⁵⁹

Based on information provided, the fiscal year 2019 fraud risk assessment and resulting fraud risk profile incorporate many leading practices of the Fraud Risk Framework. These include consideration of inherent fraud risk, current fraud risk controls and their suitability (the extent to which control activities mitigate the likelihood and impact of risk), and residual fraud risk. However, the 2019 fraud risk profile did not determine a measurable fraud risk tolerance, or prioritize residual risk against that tolerance for any of the assessed categories, including grants. Managers' defined risk tolerance may depend on the circumstances of individual programs and other objectives beyond mitigation of fraud risks. Leading practices for fraud risk management state that managers should define a fraud risk tolerance, examine the suitability of existing fraud controls, and then prioritize residual fraud risks.⁶⁰ In doing so, managers should consider the extent to which existing control activities mitigate inherent risks and whether the remaining risks exceed managers' tolerance. Based on this analysis and the defined risk tolerance, managers then rank residual risks in order of priority, and determine their responses, if any, to mitigate those risks that exceed their risk tolerance.

JMD officials stated that they did not yet define the department's fraud risk tolerance for any of the assessed categories because they view it as the next step in the maturation of DOJ's fraud risk assessment processes. However, JMD did not provide details or documentation of its plans to develop a specific and measurable fraud risk tolerance for the next iteration of their fraud risk assessments. Although following an iterative approach to fraud risk management is consistent with leading practices, until DOJ defines a measurable fraud risk tolerance for the assessed

⁵⁸Topic areas were Acquisition, Grants, Human Resources, Travel, Disbursements, and Property. JMD officials said they held one facilitated discussion where they discussed all topics together.

⁵⁹As discussed earlier in this report, these fraud risks are (1) less-than-arm's-length transactions, (2) false information, (3) fraudulent documentation and reporting, (4) misdirection of funds, and (5) embezzlement.

⁶⁰[GAO-15-593SP](#). Additionally, *Standards for Internal Control in the Federal Government* states that managers should define risk tolerances in specific and measurable terms so they are clearly stated and can be measured. [GAO-14-704G](#), 6.09

categories, the department may not effectively allocate limited resources to address fraud risks—including those associated with OJJDP grant programs. Specifically, by determining a measurable fraud risk tolerance for the grants category and assessing identified residual fraud risks against that tolerance to prioritize these risks, the department will help ensure that OJJDP’s grant programs are not vulnerable to greater risks than DOJ is willing to tolerate. Doing so will also provide assurance that OJJDP does not unintentionally over-allocate limited funding to address fraud risks the department is willing to tolerate.

Plans for Conducting Future Fraud Risk Assessments

According to JMD officials, they are in the process of awarding a contract that will result in an implementation plan for addressing fraud risk management requirements in the future. Specifically, in July 2019, JMD released a Request for Quotes for a Blanket Purchase Agreement in support of DOJ’s implementation of OMB Circular A-123. One of the deliverables JMD expects to order under this agreement is an implementation plan for addressing fraud risk management requirements, which will include developing a plan for conducting regular fraud risk assessments consistent with leading practices for fraud risk management. According to officials, they expect to award the agreement by the end of calendar year 2019, after which the contractor will perform task orders issued by JMD that will include details related to the methodology, timeframes, and staffing associated with each deliverable. Because neither the award nor the task orders were in place at the time of our review, we cannot determine whether DOJ’s planned efforts will fully align with the leading practices of the Fraud Risk Framework, but we will continue to monitor DOJ’s efforts during related ongoing work.

Conclusions

In fiscal year 2018, OJJDP made 295 awards totaling over \$290 million to support programs intended to ensure youth are held appropriately accountable and empower youth to live productive lives. Performance measurement helps ensure funding achieves such outcomes and fraud risk management helps ensure funding is not improperly diverted from this intended purpose. Both of these management principles facilitate stewardship and accountability for federal funds.

Since June 2019, OJJDP has been reviewing and updating goal statements and performance measures for individual programs. While OJJDP has office-level targets, it does not have program-level targets. Program-level targets (specific numeric goals) would help OJJDP assess progress toward individual program goals and increase accountability for achieving positive outcomes.

Over the past few years, DOJ has taken steps to consider fraud risk for all DOJ grants, including OJJDP's. Determining a fraud risk tolerance—and assessing residual fraud risk against that tolerance to prioritize these risks—would help OJP calibrate resources to address grant fraud risk for OJJDP programs, helping ensure that resources are not under- or over-allocated.

Recommendations for Executive Action

We are making two recommendations, including one to OJJDP and one to JMD. Specifically:

The OJJDP Administrator should set performance targets for individual grant programs. (Recommendation 1)

The Assistant Attorney General for Administration should ensure that future department-level fraud risk profiles (1) determine the department's fraud risk tolerance for DOJ grants—which include OJJDP grant programs, and (2) prioritize residual fraud risks based on an assessment against that tolerance, consistent with leading practices in GAO's Fraud Risk Framework. (Recommendation 2)

Agency Comments and Our Evaluation

We provided a draft of this report to DOJ for review and comment. In an email message, an official within JMD stated that the Department concurred with our recommendations. In written comments provided by OJP, which are reproduced in appendix V, the agency concurred with our recommendation that it set performance targets for individual OJJDP programs. Specifically, OJP stated that the OJJDP Administrator will set performance targets, to the extent practical, for OJJDP's current and new grant programs. Further, the OJJDP Administrator will ensure that the performance targets are reviewed annually. We believe this action, if implemented, would address our recommendation. DOJ also concurred with our second recommendation to include a fraud risk tolerance for DOJ grants in future department-level fraud risk profiles, but did not provide details as to how they will address it. DOJ also provided technical comments, which we have incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Attorney General, and other interested parties. In addition, the report is available at no charge on GAO's website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact Gretta Goodwin at (202) 512-8777 GoodwinG@gao.gov or Rebecca Shea at (202) 512-6722 or SheaR@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix VI.



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Appendix I: Office of Juvenile Justice and Delinquency Prevention Programs and Grants in Fiscal Year 2018

Under the Department of Justice Appropriations Act, 2018, the Office of Juvenile Justice and Delinquency Prevention (OJJDP) administered 16 grant programs in fiscal year 2018, corresponding with a total of 53 grant solicitations and 295 awards.¹ OJJDP issued certain grant solicitations to carry out the purposes of more than one program.² Table 3 shows OJJDP's fiscal year 2018 programs and associated information, including the primary source of authority for each program, as identified by OJJDP.

Table 3: Office of Juvenile Justice and Delinquency Prevention (OJJDP) Programs in Fiscal Year 2018

Program name ^a	Primary statutory authority ^b	Year program began	Number of grant ^c solicitations	Number of awards	Total amount awarded (\$mil)
Formula grant programs^d					
Title II Formula Grants ^e	34 U.S.C. §§ 11131-11133	1978	1	53	42.9
<i>Prison Rape Elimination Act Reallocation Invited Awards^f</i>			1	13	0.2
Total formula			2	66	43.1
Discretionary grant programs^g					
Child Abuse Training for Judicial Personnel	34 U.S.C. § 20333	1992	1	1	1.8
Children of Incarcerated Parents Demonstration	Pub. L. No. 115-141, 132 Stat. 348, 421 (2018)	2014	<i>Included under "Grant solicitations funded by multiple programs" at bottom of table</i>		
Community-Based Violence Prevention Grants	34 U.S.C. §§ 11171-11172; Pub. L. No. 115-141, 132 Stat. 348, 423 (2018)	2010	1	1	0.7
Court Appointed Special Advocates	34 U.S.C. § 20323	1994	1	1	10.6
Drug Courts	34 U.S.C. § 10611, et seq.	1997	5	28	16.8

¹See Department of Justice Appropriations Act, 2018, Pub. L. No. 115-141, Div. B, Title II, 132 Stat. 348, 410-427 (2018). OJJDP defines "programs" in relation to "funding lines" in appropriations, i.e., line items in appropriations that make a specified amount available for specified purposes. OJJDP may issue more than one grant solicitation for a given program, depending on its specified purposes. In this report, the term "grant" also includes a "cooperative agreement," another funding mechanism federal agencies use to provide financial assistance to nonfederal entities, which entails a greater degree of involvement by the federal agency.

²These grants appear at the end of Table 3 under the category, "Grants funded by multiple programs." We also created a separate category for discretionary grants authorized by the same appropriation as the Title II Formula Grant Program.

**Appendix I: Office of Juvenile Justice and
Delinquency Prevention Programs and Grants
in Fiscal Year 2018**

Program name^a	Primary statutory authority^b	Year program began	Number of grant^c solicitations	Number of awards	Total amount awarded (\$mil)
Emergency Planning	34 U.S.C § 11131(a); Pub. L. No. 115-141, 132 Stat. 348, 422, 423 (2018)	2013	1	3	0.4
Gang and Youth Violence Prevention and Intervention	34 U.S.C. §§ 11171-11172; Pub. L. No. 115-141, 132 Stat. 348, 423 (2018)	2004	<i>Included under "Grant solicitations funded by multiple programs" at bottom of table</i>		
Girls in the Juvenile Justice System	34 U.S.C. §§ 11171-11172; Pub. L. No. 115-141, 132 Stat. 348, 423 (2018)	2014	1	2	1.7
Improve Juvenile Indigent Defense	Pub. L. No. 115-141, 132 Stat. 348, 423 (2018)	2015	1	4	1.7
Missing and Exploited Children	34 U.S.C. §§ 11293, 11294; Pub. L. No. 115-141, 132 Stat. 348, 423 (2018)	1985	8	70	55.2
Opioid-Affected Youth Initiative	34 U.S.C. §§ 11171-11172; Pub. L. No. 115-141, 132 Stat. 348, 423 (2018)	2018	2	7	7.0
Second Chance Act/Offender Reentry	34 U.S.C. § 10631; Pub. L. No. 115-141, 132 Stat. 348, 421 (2018)	2007	5	8	5.9
Tribal Youth	34 U.S.C. § 10611; Pub. L. No. 115-141, 132 Stat. 348, 423 (2018)	1999	2	9	3.5
Victims of Child Abuse	34 U.S.C. §§ 20303-20305	1992	4	4	13.0
Youth Mentoring	Pub. L. No. 115-141, 132 Stat. 348, 423 (2018)	2009	6	37	77.6
<i>Title II Discretionary Grant Programs^h</i>	<i>34 U.S.C. § 11131(a), Pub. L. No. 115-141, 132 Stat. 348, 423 (2018)</i>		7	11	5.8
<i>Grant solicitations funded by multiple programsⁱ</i>			6	43	46.9
Total Discretionary			51	229	248.9
Total Formula and Discretionary			53	295	291.9

Source: GAO presentation of statutory and programmatic information provided by OJJDP. | GAO-20-202

**Appendix I: Office of Juvenile Justice and
Delinquency Prevention Programs and Grants
in Fiscal Year 2018**

^aOJJDP defines “programs” in relation to “funding lines” in appropriations, i.e., line items in appropriations that make a specified amount available for specified purposes. OJJDP may issue more than one grant solicitation for a given program, depending on its specified purposes; or it may issue one grant solicitation to carry out the purposes of more than one program. Grant solicitations funded by multiple programs appear near the bottom of this table.

^bThe citations in this column reflect the primary statutory authority identified by OJJDP for awards made under a given program. According to OJJDP, there may be additional statutory authorities for particular awards made under particular solicitations.

^cFor purposes of this report, the term “grant” also includes a “cooperative agreement,” which is another funding mechanism federal agencies use to provide financial assistance to nonfederal entities that entails a greater degree of involvement by the federal agency. This column in the table represents grant solicitations funded solely by one program, except for the six solicitations listed near the bottom of the table in the row labeled “Grant solicitations funded by multiple programs.”

^dIn a formula grant program, a federal agency is required to award a grant to each non-federal applicant that satisfies statutory eligibility requirements, based on a distribution formula that dictates the amount of the allocation.

^eThis grant program derives its name from the title of the Juvenile Justice and Delinquency Prevention Act of 1974 that authorized it. See Pub. L. No. 93-415, Tit. II, Part B, §§ 221-223, 88 Stat. 1109, 1118-1122 (1974).

^fStates not in compliance with the Prison Rape Elimination Act may forfeit a percentage of the grant funds awarded to them, which become available for grants to states under other programs—in this case, the Title II Formula Grant Program. See 34 U.S.C. § 30307(e)(2)(E)(iii).

^gIn a discretionary grant program, a federal agency has discretion to select among eligible non-federal applicants competing for the award.

^hThis category refers to discretionary grants for research and training and technical assistance, authorized pursuant to Title II, Part B, of the Juvenile Justice and Delinquency Prevention Act of 1974 and the Department of Justice Appropriations Act, 2018. Amounts authorized for the various purposes are enacted as percentages of the total amount appropriated for a given program or activity. For fiscal year 2018 amounts, see 34 U.S.C. § 11131(b) (2012 & Supp. V 2018) and Pub. L. No. 115-141, 132 Stat. 348, 423 (2018).

ⁱGrant solicitations funded by multiple programs include grant solicitations and awards that carry out the purposes of more than one program. This includes \$28 million in awards for Training and Technical Assistance for several programs.

Appendix II: GAO Review of Performance Data and Steps Being Taken to Improve Data Reliability

To provide examples of performance results from three of the Office of Juvenile Justice and Delinquency Prevention's (OJJDP) 16 programs funded in fiscal year 2018, we assessed the reliability of key data elements and methods used to calculate selected performance measures. We determined that data grantees submitted to OJJDP for the programs we selected were not sufficiently reliable for this purpose. Nevertheless, we present rounded numbers of "youth served" for two of the programs we selected (2018 data only), as we found these data to be reliable for the specific purpose of illustrating differences in the relative sizes of the programs. This appendix discusses our approach for selecting programs to review, identifying the timeframe of review, and selecting performance measures to review. It also discusses issues we found with the data we reviewed and steps OJJDP is taking to improve the reliability of data submitted by grantees.

Programs Reviewed

We selected three of OJJDP's 16 programs funded in fiscal year 2018 and listed in appendix I. Specifically, we selected the Title II Formula Grant Program because it is OJJDP's only formula grant program and because it is a comprehensive nationwide program. We selected the Youth Mentoring and Gang Prevention programs from among the 15 discretionary grant programs as a result of the following process:¹ we ranked programs by total amount awarded during fiscal years 2016 through 2018 and randomly selected one program from the top 50 percent and one from the bottom 50 percent, and we excluded programs that we had recently reviewed in other reports—such as the Tribal Youth and Victims of Child Abuse programs.²

¹In a formula grant program, a federal agency is required to award a grant to each non-federal applicant that satisfies statutory eligibility requirements, based on a distribution formula that dictates the amount of the allocation. In a discretionary grant program, a federal agency has discretion to select among eligible non-federal applicants competing for the award.

²See GAO, *Native American Youth: Involvement in Justice Systems and Information on Grants to Help Address Juvenile Delinquency*, [GAO-18-591](#) (Washington, D.C.: Sept. 5, 2018); GAO, *Native American Youth: Information on Involvement in Justice Systems and Grant Programs to Help Address Juvenile Delinquency*, [GAO-18-697T](#) (Washington, D.C.: Sep. 26, 2018); GAO, *Victims of Child Abuse Act: Further Actions Needed to Ensure Timely Use of Grant Funds and Assess Grantee Performance*, [GAO-15-351](#) (Washington, D.C.: Apr. 29, 2015); and GAO, *DOJ Grants Management: Justice Has Made Progress Addressing GAO Recommendations*, [GAO-16-806T](#) (Washington, D.C.: Jul. 14, 2016).

Timeframe of Review

We obtained performance data for the selected programs from OJJDP from October 2015 through December 2018.³ We chose this timeframe because 2018 was the latest full calendar year for which data were available, and looking back three years was sufficient to capture variations in the programs' funding levels.

Performance Measures
Reviewed

We selected seven of OJJDP's 15 core performance measures for review. Specifically, we selected measures that focus on youth and that objectively measure short-term outputs or outcomes, as follows:⁴

- number of program youth served
- number and percent of youth with whom an evidence-based program or practice was used
- number and percent of youth completing program requirements
- number and percent of program youth who offend (short-term)
- number and percent of program youth who re-offend (short-term)
- number and percent of program youth who are victimized (short-term); and
- number and percent of program youth who are re-victimized (short-term)

Not all of these performance measures are applicable to all programs. Performance measures that assess the number and percent of program youth who offend, re-offend, and are victimized measure both short-term and long-term outcomes, and we focused only on short-term because of

³OJJDP's formula grantees report performance data each fiscal year, and discretionary grantees report data twice each calendar year. We obtained data from October 2015 through September 2018 for the formula grant program and from January 2016 through December 2018 for the discretionary grant programs.

⁴Core performance measures are generally reported across nearly all OJJDP programs. OJJDP aggregates data from some of these measures across applicable programs to assess progress toward office-level targets. The remaining core performance measures include: number and percent of programs/initiatives employing evidence-based programs or practices, number of enrolled parents or guardians served, number of additional family members served, number and percent of youth who offend (long-term), number and percent of youth who re-offend (long-term), number and percent of youth who are victimized (long-term), and number and percent of youth who are re-victimized (long-term), number and percent of youth exhibiting desired change in targeted behavior.

the challenge that grantees face in tracking youth after they exit programs, as explained to us by OJJDP officials.

Review Process

We reviewed relevant performance measures, their definitions, and the methodology for calculating them. We reviewed data cleaning and validation procedures that OJJDP uses to verify data provided by grantees. We also tested grantee-submitted data provided to us by OJJDP for missing data, outliers, and inconsistencies. For example, we tested for illogical values, such as different numbers of youth served within the same time period, or numerators that were higher than the denominators (i.e. more youth successfully exiting the program than the total number exiting). Finally, we interviewed knowledgeable OJJDP officials and contractors on several occasions.

Results of Review

We determined that the data were not sufficiently reliable for the purpose of providing examples of program performance results due to several limitations (bulleted below). Although not every limitation applies to every program we reviewed, the number and significance of the collective issues identified led us not to use the data as examples of performance results in this report.

- **Performance measure results for discretionary programs are often double-counted when presenting data by year.** OJJDP collects data from discretionary grantees every 6-months; however, some performance measures are not designed to be aggregated across time periods. OJJDP acknowledges that aggregating data from two, 6-month time periods often results in double-counting when presenting annualized data.
- **Some grantees report inconsistent numbers of youth served.** For instance, in the Gang Prevention program, the total number of youth served from January through June 2018 was reported as 387 and 267 for different performance measures in the same data set (within one reporting period). We also identified instances where grantees reported inconsistent numbers of youth across reporting periods.⁵

⁵Data from the Youth Mentoring program show that in the July through December 2018 reporting period, 225 out of 716 grantees reported a number of youth served that did not match the number of youth served in the previous reporting period (January through June 2018), minus the number of youth exiting the program during the same time period.

- **Some grantees do not respond to requests to verify questionable data.** According to OJJDP officials grantees may lack resources or staff capacity to collect data and track youth’s outcomes. As a result, some grantees may submit incorrect data or submit data after the reporting deadline. Beginning October 2017 (for formula grant programs) and July 2018 (for discretionary grant programs), OJJDP implemented a process whereby contractors flag inconsistent or otherwise questionable data and reach out to grantees for clarification. However, according to officials, grantees do not face any consequences if they do not respond to requests from OJJDP for data verification. For instance, for Youth Mentoring program data submitted by grantees for July through December 2018, OJJDP contractors flagged 122 of 630 grantees as having potentially inaccurate data, but subsequently received responses from only 74 of the 122 grantees.
- **Inconsistent performance measure definitions.** We found inconsistencies in the definitions for the following performance measures: (1) number and percent of program youth who offend (short-term), and (2) number and percent of program youth who re-offend (short-term).⁶ For both measures, one documented definition states that they apply only to youth who offend or re-offend during the reporting period, and another documented definition states that it also applies to youth who exited the program 0-6 months ago.⁷
- **Reporting on a subset of youth not representative of all program youth.** OJJDP uses the number of youth “tracked” as the denominator for several of its performance measures, including the number of youth who offend and reoffend. According to OJJDP, the number of youth tracked for the offend and reoffend measures should ideally be the same number as total youth served by a program. However, the number of youth tracked is usually lower than the number of youth

⁶These performance measures also have matching performance measures that are “long-term,” which we did not include in our scope.

⁷We also identified inconsistencies between what OJJDP officials explained to us the definitions were and the documented definitions. According to OJJDP officials, the “offend” performance measure counts youth who commit their first-ever offense during the reporting period (did not have a prior offense in their life); and the “re-offend” measure counts youth who already had one or more prior offenses (at any point in their life) and committed a subsequent offense during the reporting period. However, documented definitions provided to grantees do not provide this level of detail.

served.⁸ As a result, the measure often reflects a subset of youth that, according to one official, may have characteristics that are not well understood—such as youth or families who are more willing to be tracked because they have not offended recently—and thus may skew the results.

OJJDP Steps to Improve Reliability of Grantee- Submitted Data

OJJDP acknowledges there are concerns with the quality of the grantee-reported performance measures data. According to OJJDP officials, the limitations are the result of several challenges which they are addressing:

- **Replacing outdated data collection tool.** Officials said their current data collection tool is outdated and can be unwieldy and confusing for grantees. Along these lines, the tool only includes automated error checks for a limited amount of data fields and does not include an auto-populate feature, which would prevent grantees from entering illogical or inconsistent data.⁹ However, according to Office of Justice Program (OJP) officials, as of October 2019, OJP is designing a new data collection tool for all OJP components—including OJJDP—that will include automated error checks and an auto-populate feature, and they plan to implement this tool beginning in October 2020.
- **Updating performance measures.** Officials said that some performance measures are also outdated, such as those that result in duplication when reported annually. Officials also said that some performance measures are confusing to grantees. Nevertheless, as part of an ongoing OJP-wide review of performance measures, OJJDP is in the process of reviewing and updating all OJJDP performance measures and plans to provide updated definitions and instructions to grantees.
- **Increasing grantee response rate for data verification.** To increase grantee response rates to data verification requests, OJJDP reported that it is exploring possible consequences for grantees if they do not respond, such as increased scrutiny by OJJDP staff who oversee awards or temporary withholding of funds until verifications are

⁸For example, OJJDP reported that the Youth Mentoring Program served nearly 120,000 youth from January through June 2017, but fewer than 75,000 youth were tracked for offenses and fewer than 30,000 youth were tracked for re-offenses. According to officials, grantees are not always able to track youth's behaviors due to a variety of challenges related to resources, availability of data, and youth and family privacy issues.

⁹Automated error checks prevent grantees from entering illogical data entries in real-time, and the auto-populate feature automatically populates fields that use the same data entry.

submitted. According to officials, whatever approach (or approaches) they decide on, they will implement them by March 2020.

Appendix III: Selected Oversight Requirements Related to the Title II Formula Grant Program

The Office of Juvenile Justice and Delinquency Prevention (OJJDP) within the Department of Justice is responsible for administering grant programs under the Juvenile Justice and Delinquency Prevention Act of 1974. One of these programs, the Title II Formula Grant Program, authorizes the award of formula grants to states to develop programs for juveniles and improve their juvenile justice systems.¹ On December 21, 2018, the Juvenile Justice Reform Act of 2018 (“Reform Act”) enacted amendments to the Title II Formula Grant Program, including new accountability and oversight requirements for grantees and OJJDP.² The amendments were not effective until the fiscal year 2020 grant award cycle and did not apply to the period of performance we evaluated for this report, which was through fiscal year 2018.³ Table 4 summarizes the accountability and oversight requirements now in effect for the Title II Formula Grant Program and the status of OJJDP’s efforts to implement them.

¹In a formula grant program, a federal agency is required to award a grant to each non-federal applicant—in the case of the Title II Formula Grant Program, a “state”—that satisfies statutory eligibility requirements, using a distribution formula that dictates the amount of the allocation. A “state” for purposes of the Title II Formula Grant Program, means any state of the United States, the District of Columbia, American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands. 34 U.S.C. § 11103(7).

²Juvenile Justice Reform Act of 2018, Pub. L. No. 115-385, Tit. II, §§ 204, 205, 132 Stat. 5123, 5130-5140 (2018), amending the Juvenile Justice and Delinquency Prevention Act of 1974, Pub. L. No. 93-415, Tit. II, Part B, §§ 221-223, 88 Stat. 1109, 1118-1122 (1974), codified at 34 U.S.C. §§ 11131-11133.

³Pub. L. No. 115-385, § 3, 132 Stat. 5123.

Table 4: Selected Oversight Requirements Enacted by the Juvenile Justice Reform Act of 2018 that Now Apply to the Title II Formula Grant Program

Description of grantee requirement	Citation	Status update from the Office of Justice Programs (OJP) ^a
State plans submitted to the Office of Juvenile Justice and Delinquency Prevention (OJJDP) for the award of Title II Formula Program grants must be posted on the State's publicly available website within 60 days of finalization.	34 U.S.C. § 11133(a)	Starting with fiscal year 2020 awards, OJJDP will add a special condition to Title II state grants requiring that their Title II state plans be posted on their websites within 60 days of award.
States must provide an "effective" system—as opposed to an "adequate" system—for monitoring jails, lock-ups, detention facilities, and correctional facilities to ensure compliance with core program requirements regarding the confinement or detention of juveniles.	34 U.S.C. § 11133(a)(14)	OJJDP officials said they have a committee working to develop a policy that will define what an "effective" compliance monitoring system is. Officials said they plan to complete this policy in December 2019, and that it will be in place until OJP initiates and completes a formal rule through the rulemaking process.
Description of OJJDP requirement	Citation	Status update from OJP
As part of its required annual report to Congress and the President, OJJDP must evaluate its internal controls for monitoring compliance in its grant programs; the remedial actions taken to recover any improper payments; and the amount of funds recovered compared to the amount sought to be recovered. ^b	34 U.S.C. § 11117(7)-(8)	OJP will complete required reports and actions by December 31, 2019.
OJJDP is required to determine annually whether states receiving Title II formula grants are in compliance with core statutory requirements and to issue an annual report of its findings on a publicly available website.	34 U.S.C. § 11133(g)	OJP will complete required reports and actions by December 31, 2019.

Source: GAO analysis of selected oversight provisions enacted by the Juvenile Justice Reform Act of 2018, Pub. L. No. 115-385, 132 Stat. 5123 (2018). | GAO-20-202

^aOJJDP is an office within OJP.

^bThis requirement includes other OJJDP programs.

The Reform Act also requires several evaluations and assessments to help strengthen OJJDP's internal controls and identify fraud, waste or abuse in its programs. Table 5 summarizes selected oversight requirements related to the Title II Formula Grant Program.

**Appendix III: Selected Oversight Requirements
Related to the Title II Formula Grant Program**

Table 5: Selected Oversight Requirements Enacted by the Juvenile Justice Reform Act of 2018 Related to the Title II Formula Grant Program

Oversight requirement	Timeline for completion ^a	Status update from responsible entity ^b
The Office of Audit, Assessment, and Management—within the Office of Justice Programs (OJP) at the Department of Justice—must conduct a comprehensive analysis and evaluation of the Office of Juvenile Justice and Delinquency Prevention's (OJJDP) internal controls for overseeing grantees and the remedial actions taken by OJJDP to recover any improper payments. ^c In addition, the Office of Audit, Assessment, and Management must conduct a comprehensive audit and evaluation of a statistically significant sample of states and tribes that have received Title II Formula Grant funds, including a review of internal controls to prevent fraud, waste, and abuse. 34 U.S.C. § 11322(b)(1)(A)(i).	The Office of Audit, Assessment, and Management must report to Congress not later than 60 days after the date of enactment (with a public report due within 1 year of enactment). 34 U.S.C. § 11322(b)(1)(A)(i)(III), (iv).	OJP will complete required reports and actions by December 31, 2019.
OJJDP must conduct a comprehensive analysis and evaluation of its internal controls to determine the extent to which grantees are following applicable requirements. ^c 34 U.S.C. § 11322(b)(1)(B)(i).	OJJDP must report to Congress not later than 180 days after the date of enactment. 34 U.S.C. § 11322(b)(1)(B)(ii).	OJP will complete required reports and actions by December 31, 2019.
The Attorney General must estimate the amount of Title II Formula Program grant funds disbursed to States since fiscal year 2010 that did not meet the requirements for the award of formula grants. 34 U.S.C. § 11322(b)(1)(C).	The Attorney General must report to the appropriate committees of Congress not later than 180 days after the date of enactment. 34 U.S.C. § 11322(b)(1)(C).	OJP, which officials said will carry out the requirement on behalf of the Attorney General, will complete required reports and actions by December 31, 2019.
The Office of the Inspector General of the Department of Justice must conduct an annual audit of grantees to ensure the effective and appropriate use of grant funds and prevent waste, fraud, and abuse. ^c The Office of the Inspector General is to conduct a risk assessment to determine the appropriate number of grantees to be audited. 34 U.S.C. § 11322(b)(2)(A)-(B).	The Office of the Inspector General must complete the first risk assessment not later than 1 year after enactment, and annually thereafter. The Attorney General must make a summary of each annual audit available on the Department of Justice's website, with redactions as necessary to protect classified and other sensitive information. 34 U.S.C. § 11322(b)(2)(C). No due date is specified for the completion of this requirement.	The Office of Inspector General reported that it is assessing risk and will post any related reports to its website, as appropriate.
GAO must conduct a comprehensive analysis and evaluation regarding the performance of OJJDP, and audit a sample of OJJDP's grantees to review internal controls intended to prevent fraud, waste, and abuse of funds. ^c Pub. L. No. 115–385, Tit. IV, § 401(a), 132 Stat. 5123, 5152 (2018).	GAO's report is due to the Speaker of the House of Representatives and the President pro tempore of the Senate not later than 1 year after enactment (with a publicly-available report also due at that time). Pub. L. No. 115–385, Tit. IV, § 401(d)(1), 132 Stat. 5123, 5153 (2018).	This report (GAO-20-202) satisfies the requirement for an evaluation of OJJDP's performance. GAO will present the results of its audit of a selected sample of grantees in a subsequent report.

Source: GAO analysis of selected oversight provisions enacted by the Juvenile Justice Reform Act of 2018, Pub. L. No. 115–385, 132 Stat. 5123 (2018). | GAO-20-202

^aTimeframes are specified from the enactment date of the Juvenile Justice Reform Act of 2018, which was December 21, 2018.

^bOJJDP and the Office of Audit, Assessment, and Management, are offices within OJP.

^cThis requirement includes other OJJDP programs.

Appendix IV: Compliance Auditing Applicable to the Title II Formula Grant Program Prior to Fiscal Year 2020

The Title II Formula Grant Program Prior to Fiscal Year 2020

The Title II Formula Grant Program—so called because it was authorized by Title II of the Juvenile Justice and Delinquency Prevention Act of 1974 (JJDP A)—is a state formula grant program, administered by the Office of Juvenile Justice and Delinquency Prevention (OJJDP).¹ The program has been amended several times since 1974—most recently, by the Juvenile Justice Reform Act of 2018 (“Reform Act”), which also called for this evaluation of OJJDP’s performance.² The performance data we reviewed (which covers Title II Formula Grants from October 2015 through September 2018) corresponds with statutory requirements in effect at that time, not the current requirements, as amended by the Reform Act, which apply to grant awards made in fiscal year 2020 and subsequent fiscal years.³ To be consistent with the data we reviewed, this appendix presents information on program requirements that applied prior to fiscal year 2020. Because these requirements are no longer current, we will differentiate them from those that are by citing the superseded edition of the U.S. Code in which they appear—(2012 & Supp. V 2018)—in comparison to the 2018 Main Edition (2018), which contains the provisions now in force.

Statutory Basis for Compliance Auditing

The term “compliance auditing” refers to OJJDP’s process for (1) auditing the compliance monitoring systems used by states, and (2) evaluating states’ compliance with four core requirements specified in law. During the grant application process, the four core requirements are among several (previously 28, now 33) that a state’s 3-year plan must satisfy for

¹See Juvenile Justice and Delinquency Prevention Act of 1974, Pub. L. No. 93-415, Tit. II, Part B, §§ 221-223, 88 Stat. 1109, 1118-1122 (1974) (JJDP A), codified, as amended, at U.S.C. §§ 11131-11133. Formula grant programs are considered mandatory because the federal agency must award a grant to each non-federal applicant found to meet statutory eligibility requirements. In the case of the Title II Formula Grant Program, OJJDP’s determination is based on whether a state’s 3-year plan meets the eligibility requirements of the JJDP A. See 34 U.S.C. § 11133(a). If so, OJJDP is required to award a grant, the amount of which is determined by a statutory formula that reflects the relative population of people in the state under 18. See 34 U.S.C. § 11132(a). For purposes of the Title II Formula Grant Program, a “state” is defined as any state of the United States, the District of Columbia, American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands. See 34 U.S.C. § 11103(7).

²Juvenile Justice Reform Act of 2018, Pub. L. No. 115-385, Tit. II, §§ 204, 205, 132 Stat. 5123, 5130-5140 (2018), amending sections 221-223 of the Juvenile Justice and Delinquency Prevention Act of 1974. For GAO’s reporting requirement, see Pub. L. No. 115-385, § Tit. IV, § 401, 132 Stat. 5152-5153.

³See Pub. L. No. 115-385, § 3, 132 Stat. 5123.

the state to be eligible for award.⁴ However, unlike the other eligibility requirements, the four core requirements can trigger a reduction to a state's grant allocation unless the state maintains compliance during performance.⁵ States must provide adequate systems of monitoring their compliance with three of the four core requirements—i.e. those related to when and where juveniles may be detained in detention or correctional facilities—and OJJDP must audit the adequacy of states' compliance monitoring systems.⁶ OJJDP must also determine whether states maintained compliance with each of the four core requirements and, if not, OJJDP must reduce the state's allocation the following fiscal year by at least 20 percent for each core requirement that the state failed to meet.⁷

During the period covered in our review (i.e., prior to fiscal year 2020), the four core requirements subject to compliance auditing were:

1. **Deinstitutionalization of status offenders**—which prohibits states from using secure detention or correctional facilities to hold juveniles charged with status offenses (except for a listed few).⁸ This requirement also applies to juveniles not charged with an offense but who enter the justice system as aliens or as dependent, neglected or abused youths.⁹

⁴The number of state plan requirements increased from 28 to 33 as of fiscal year 2020. Compare 34 U.S.C. § 11133(a)(1)-(28) (2012 & Supp. V 2018) with 34 U.S.C. § 11133(a)(1)-(33) (2018).

⁵34 U.S.C. § 11133(c)(1) (2012 & Supp. V 2018).

⁶34 U.S.C. §§ 11114(b)(6), 11133(a)(14) (2012 & Supp. V 2018). The Reform Act amended this standard. The current requirement, which applies to grants awarded in fiscal year 2020 and subsequent fiscal years, is for states to maintain effective monitoring systems. See 34 U.S.C. §§ 11114(b)(7), 11133(a)(14) (2018).

⁷34 U.S.C. § 11133(c)(1) (2012 & Supp. V 2018). The state must expend 50 percent of its remaining allocation to achieve compliance, unless the state is in substantial compliance and makes an unequivocal commitment to achieve full compliance within a reasonable time. See 34 U.S.C. § 11133(c)(2) (2012 & Supp. V 2018).

⁸A status offense involves conduct that is criminal because of a person's status as a minor and that would not be criminal if committed by an adult—for example, truancy.

⁹34 U.S.C. § 11133(a)(11) (2012 & Supp. V 2018). Starting December 21, 2021, states will be subject to an additional requirement under this provision—namely, a requirement to obtain judicial review if the state wishes to detain or confine a juvenile, who has been charged as an adult and is awaiting prosecution, in a secure facility where the juvenile will have "sight or sound" contact with adult inmates. See 34 U.S.C. § 11133(a)(11)(B) (2018).

2. **Separation of juveniles from adult inmates**—which prohibits a state from detaining or confining juveniles protected by the deinstitutionalization of status offenders requirement (see above), or juveniles who are alleged or found to be delinquent, in any institution where they have contact with adult inmates.¹⁰
3. **Removal of juveniles from adult jails and lockups**—which prohibits a state from detaining or confining juveniles in adult jails or lockups, except in limited circumstances and for specified periods of time, and only if the juvenile has no contact with adult inmates.¹¹
4. **Addressing disproportionate minority contact**—which requires a state to address the disproportionate number of minority youth who come into contact with the juvenile justice system.¹²

OJJDP's Compliance Auditing Process

OJJDP's compliance auditing process during the majority of the period of our review is set forth in a 2017 OJJDP policy document.¹³ According to this policy, OJJDP conducts a comprehensive assessment and makes a determination whether the state is in compliance with each of the four core requirements. The comprehensive assessment includes verification of the data submitted, an analysis of the data submitted by the state to evaluate compliance with each of the four core requirements, and a review to assess the adequacy of internal controls over the state's compliance monitoring process for collecting and reporting compliance monitoring data.

According to this policy, the OJJDP Administrator issues correspondence annually regarding final compliance determinations. These determinations include, as necessary, specific details regarding why a state was

¹⁰As of fiscal year 2020, the prohibition applies to "sight or sound" contact. Compare 34 U.S.C. § 11133(a)(12) (2018) with 34 U.S.C. § 11133(a)(12) (2012 & Supp. V 2018).

¹¹As of fiscal year 2020, the prohibition applies to "sight or sound" contact. Compare 34 U.S.C. § 11133(a)(13) (2018) with 34 U.S.C. § 11133(a)(13) (2012 & Supp. V 2018).

¹²This core requirement has been substantially amended. As of fiscal year 2020, states are required to identify and reduce racial and ethnic disparities among youth who come into contact with the juvenile justice system. Compare 34 U.S.C. § 11133(a)(15) (2018) with 34 U.S.C. § 11133(a)(22) (2012 & Supp. V 2018).

¹³DOJ, OJP, OJJDP, *OJJDP Policy: Monitoring of State Compliance with the Juvenile Justice and Delinquency Prevention Act*, (Washington, D.C.: June 2017). This policy document was updated in October 2019 (the start of fiscal year 2020) to, among other things, reflect amendments enacted by the Reform Act, which apply to grant awards made in fiscal year 2020 and subsequent fiscal years.

determined to be out of compliance with any of the four core requirements or the required compliance monitoring system. Per the policy, a state's formula grant funding will be reduced by 20 percent for each core requirement with which OJJDP has determined a state to be out of compliance. Additionally, if OJJDP determines that the state has an inadequate system of monitoring, the state may have receipt of its formula grant funding withheld or may be deemed ineligible for a formula grant award.¹⁴

Finally, according to this policy, OJJDP conducts field audits on a rotating schedule. The purpose of the field audits is to confirm state compliance monitoring activity and practices through direct onsite observation and file review, and to identify needed areas for technical assistance. OJJDP anticipates, with available funding and resources, that every state will receive a field audit every three years.¹⁵

¹⁴The standard has been amended. As of fiscal year 2020, states must provide an "effective" system of monitoring secure facilities (i.e., jails, lock-ups, detention facilities, and correctional facilities), but they no longer need to monitor non-secure facilities. Compare 34 U.S.C. § 11133(a)(14) (2018) with 34 U.S.C. § 11133(a)(14) (2012 & Supp. V 2018).

¹⁵Per the updated October 2019 policy, these in-depth audits are now conducted at a target rate of 15 audits each year. The cycle continues until all states awarded Title II Formula Grants have received an on-site audit (approximately once every 3.5 years).

Appendix V: Comments from the Office of Justice Programs



U.S. Department of Justice

Office of Justice Programs

Office of the Assistant Attorney General

DEC - 3 2019

Washington, D.C. 20531

Ms. Gretta L. Goodwin
Director
Homeland Security and Justice
Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Goodwin:

Thank you for the opportunity to review and comment on the draft Government Accountability Office (GAO) report entitled, "Juvenile Justice Grants: DOJ Should Take Additional Actions to Strengthen Performance and Fraud Risk Management" (GAO-20-202).

The draft GAO report contains two Recommendations for Executive Action, of which Recommendation 1 is directed to the Office of Justice Programs (OJP), Office of Juvenile Justice and Delinquency Prevention (OJJDP).¹ For ease of review, the recommendation is restated in bold text below, and is followed by OJP's response.

1. **The OJJDP Administrator should set performance targets for individual grant programs.**

The Office of Justice Programs agrees with this recommendation. The OJJDP Administrator will set performance targets, to the extent practical, for OJJDP's current and new grant programs. The OJJDP Administrator will ensure that the performance targets are reviewed annually to determine if modifications are needed to respond to changes in appropriation language, legislation, and Administration goals; or feedback from OJJDP's staff and stakeholders. As needed, the OJJDP Administrator will provide an overview of approved performance targets for its grant programs to OJJDP grant recipients.

If you have any questions regarding this response, you or your staff may contact Ralph E. Martin, Director, Office of Audit, Assessment, and Management, at (202) 305-1802.

Sincerely,


Katharine T. Sullivan
Principal Deputy Assistant Attorney General

¹ Recommendation 2 is directed to the Assistant Attorney General for Administration.

**Appendix V: Comments from the Office of
Justice Programs**

cc: Lee Lofthus
Assistant Attorney General for Administration
U.S. Department of Justice

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Deputy Assistant Attorney General

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