

PROGRAM 1 – EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE (JAG) PROGRAM SUBGRANTS

DEPARTMENT OF PUBLIC SAFETY

I. PROGRAM OBJECTIVE

The Edward Byrne Memorial Justice Assistance Grant (JAG) program (42 U.S.C. 3751(a)) allows states, tribes, and local governments to support a broad range of activities to prevent and control crime based on their local needs and conditions.

II. PROGRAM PROCEDURES

The Department of Public Safety approves applications and funding amounts for subgrants annually.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

The suggested audit procedures should be performed in accordance with federal audit requirements and the specific provisions of the grant in effect for a particular year.

A. TYPES OF SERVICES ALLOWED AND UNALLOWED -

1. **Compliance Requirement:** JAG funds can be used for state and local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, and information systems for criminal justice for any one or more of the following purpose areas:
 - a) Law enforcement programs.
 - b) Prosecution and court programs.
 - c) Prevention and education programs.
 - d) Corrections and community corrections programs.
 - e) Drug treatment and enforcement programs.
 - f) Planning, evaluation, and technology improvement programs.
 - g) Crime victim and witness programs (other than compensation).

The grant agreement outlines the purposes for which funds can be used. The Office of Justice Programs' Financial Guide and the grant agreement in effect at the time specify costs allowed or not allowed under this program.

Suggested Audit Procedures:

- a) Review Grant Award Agreement including all attachments.
- b) Test financial and related records to determine if the purposes for which funds were expended meet grant requirements.
- c) Test financial and related records to determine the appropriateness of costs.

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B. ELIGIBILITY -

The auditor is not expected to determine eligibility.

C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS -

There are no matching requirements.

D. REPORTING REQUIREMENTS -

1. **Compliance Requirement:** Subgrantees must submit programmatic and financial reports at least quarterly to the Department of Public Safety. Financial reports must include a full accounting of expenses submitted for reimbursement.

Suggested Audit Procedures:

- a) Confirm if such reports are being submitted timely.
- b) Review copies of financial reports to determine if they adequately identify the source and application of funds to determine accuracy and completeness.
- c) Review expenditures to assure that the line item of the expenditures is in accordance with the grant agreement.
- d) Assure that the grantee maintains separate financial records for the accounting of funds under the grant that tie to the grantee's central accounting system.

E. SPECIAL TESTS AND PROVISIONS -

There are no special tests or provisions.