

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

I. PROGRAM OBJECTIVE

The Edward Byrne Memorial Justice Assistance Grant (JAG) program (34 USC 10151 - 10726) ALN 16.738 allows states, tribes, and local governments to support a broad range of activities to support criminal justice or civil proceedings based on their state and local needs and conditions.

II. PROGRAM PROCEDURES

Subawards are made at least annually following a competitive application process. Awards are based upon priorities determined by the 5-year Strategic Plan. Awards must be made to units of local government, with additional awards to other state agencies as allowed by the prime award agreement.

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 -**

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 or civil proceedings, including 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).
- h) Mental health programs and related law enforcement and corrections programs, including behavioral programs and crisis intervention teams
- i) Implementation of state crisis intervention court proceedings and related programs or initiatives, including but not limited to: mental health courts; drug courts; veterans courts; and extreme risk protection order programs.
- j) In some grant years, programs to purchase and operate unmanned aircraft systems (as defined in section 44801 of title 49, United States Code) to benefit public safety.
- k) In some grant years, programs to purchase and operate counter-UAS systems (as defined in section 44801 of title 49, United States Code) included on the list of technologies established by subsection (d)(2)(A)(iii) section 210G of the Homeland Security Act of 2002 (6

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U.S.C. 124n(d)(2)(A)(iii)) to exercise the authority granted under subsection (a)(2) of such section.

The grant agreement outlines the purposes for which funds can be used. The Department of Justice 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 documents, including the award agreement and any revisions, if applicable.
- 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.

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 reports at least quarterly to the Department of Public Safety, on the dates specified in the grant agreement.

Suggested Audit Procedures:

- a) Review the agency files to determine whether all required reports have been submitted, and
- b) Verify timelines with DPS.

2. **Compliance Requirement:** Subgrantees must submit financial reports at least quarterly to the Department of Public Safety, as specified in the grant agreement. Financial reports must include a full accounting of expenses submitted for reimbursement.

Suggested Audit Procedures:

- a) Confirm if such reports are submitted timely.
- b) Confirm that the reported revenues and expenditures agree with the agency's general ledger.
- c) Confirm that expenditures are within the budget limits of the grant.
- 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.