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MEMORANDUM

TO: Melinda Miguel, Chief Inspector General

FROM: James D. Varnado

DATE: October 15, 2009

SUBJECT: Data Quality Review

The Department of Legal Affairs Inspector General acquainted themselves with the A.R.R.A as follows:

- The Inspector General reviewed the terms of the Section 1512 (c) Victims of Crime Act and Victims Compensation grants and the A.R.R.A. itself.
- Program and Accounting staff were interviewed and documentation collected to ascertain compliance with selected financial reporting terms of the grant.
- Selected federal government webinars, Office of Management and Budget memorandums, and Association of Government Accountants training classes were attended to determine oversight expectations and gain knowledge regarding accountability of A.R.R.A. expenditures.

The DLA Inspector General conducted data quality reviews as follows:

- Program staff were interviewed to ascertain what was reported and the sources of the data, to determine their methodology for calculating hours compensated used to determine impact of A.R.R.A., to evaluate data reporting practices to ensure the data was accurate, and complete.
- The IG reviewed a sample of Victims of Crime Act grant invoices (source documents) regarding hours reported to determine accuracy and traced to supporting documentation for a selected group of entries.
- The IG reviewed and confirmed the source of Victims' Compensation financial expenditure data from Finance and Accounting and questioned F/A staff regarding their query methodology.
- The IG reviewed previous Inspector General and U.S. Department of Justice reports for internal control conditions noted.

If you have any questions or comments please contact Audit Director Judy Goodman: 414-3456/3591.