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Major Management Challenges and Program Risks

Department of Justice

GAO

Accountability * Integrity * Reliability

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Comptroller General
of the United States

United States General Accounting Office
Washington, D.C. 20548

January 2001

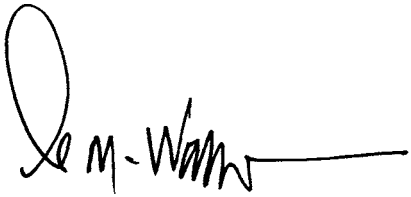
The President of the Senate
The Speaker of the House of Representatives

This report addresses the major performance and accountability challenges facing the Department of Justice (Justice) as it seeks to enforce laws in the public interest and protect the public from violence and criminal activity. It includes a summary of actions that Justice has taken and that are under way to address these challenges. It also outlines further actions that GAO believes are needed. This analysis should help the new Congress and administration carry out their responsibilities and improve government for the benefit of the American people.

This report is part of a special series, first issued in January 1999, entitled the *Performance and Accountability Series: Major Management Challenges and Program Risks.* In that series, GAO advised the Congress that it planned to reassess the methodologies and criteria used to determine which federal government operations and functions should be highlighted and which should be designated as "high risk." GAO completed the assessment, considered comments provided on a publicly available exposure draft, and published its guidance document, *Determining Performance and Accountability Challenges and High Risks* (GAO-01-159SP), in November 2000.

This 2001 *Performance and Accountability Series* contains separate reports on 21 agencies—covering each cabinet department, most major independent agencies, and the U.S. Postal Service. The series also includes a governmentwide perspective on performance

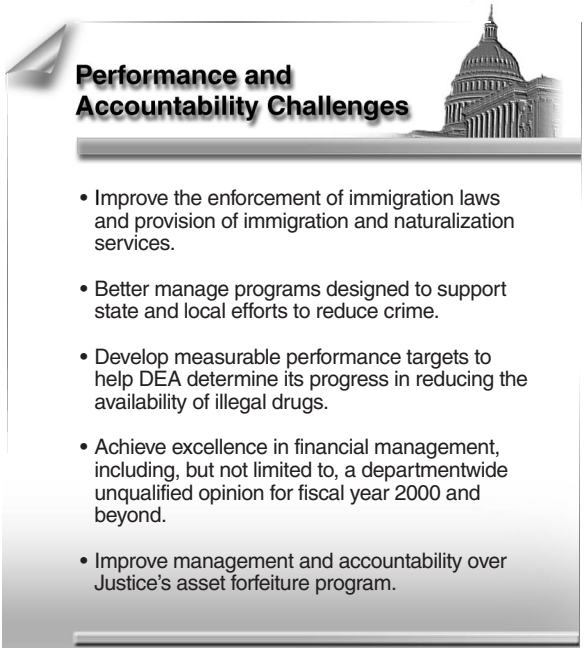
and management challenges across the federal government. As a companion volume to this series, GAO is issuing an update on those government operations and programs that its work identified as "high risk" because of either their greater vulnerabilities to waste, fraud, abuse, and mismanagement or major challenges associated with their economy, efficiency, or effectiveness.



David M. Walker
Comptroller General
of the United States

Overview

As the nation's chief law enforcement agency, the Department of Justice is charged with, among other things, enforcing laws in the public interest and playing a key role in protecting the public from violence and criminal activity, such as drug smuggling and acts of terrorism. With a budget of over $21 billion and a staff of nearly 110,000, including attorneys, investigators, and agents, Justice is a multifaceted organization whose functions range from securing the nation's borders to helping state and local agencies improve their capacity to prevent and control crime. Justice's responsibilities are divided among a number of major components, including the Immigration and Naturalization Service (INS), the Office of Justice Programs (OJP), the Drug Enforcement Administration (DEA), the Federal Bureau of Investigation (FBI), and the United States Marshals Service (USMS). In meeting their missions, these components must confront several contemporary performance and accountability challenges.



Immigration Law Enforcement and Services

With a budget of $4.3 billion and a workforce of nearly 33,000 employees, INS faces significant challenges in carrying out its dual mission to enforce laws regarding illegal immigration and provide immigration and naturalization services for aliens who enter and reside legally in the United States. For example, recommendations and proposals to restructure INS have been made as a result of several critics' conclusion that "mission overload" has impeded INS from succeeding at either of its primary functions. However, the details of a new organizational structure have not yet been decided. INS also faces significant challenges in implementing several of its programs. Our reviews of these programs have resulted in numerous recommendations related to INS' ability to secure the country's borders, control alien

smuggling, strengthen interior enforcement of immigration laws, expedite the removal of criminal aliens, and manage its information technology. While INS has taken action to address some of the deficiencies that we identified, it continues to face major challenges in each of these areas as it works to develop the organizational, management, and information infrastructure needed to effectively meet its program goals.

Support for State and Local Crime Reduction Efforts

In its role to support state and local efforts to reduce crime, Justice faces management challenges in two programs that we have reviewed—Weed and Seed and Police Corps. Weed and Seed is a community-based, multiagency program whose mission is to help "weed out" crime in targeted neighborhoods, then "seed" the neighborhood with a variety of programs and resources to prevent a resurgence of crime. The Police Corps' overall objective is to help state and local law enforcement agencies fight violent crime by increasing the number of officers with advanced education and training who are assigned to community patrol. Justice, through the Executive Office for Weed and Seed (EOWS), has made some progress in responding to our recommendations to develop adequate internal controls and improve monitoring of the program. In addition, EOWS has begun to address our recommendation to develop funding criteria to award various funding recipients. Less progress, however, has been made at EOWS in developing better performance measures to be able to adequately judge Weed and Seed's success. Separately, the Police Corps program had experienced challenges that related to states' participation in the program due to inadequate funding to pay the states' costs for program administration or recruitment and selection of program participants. OJP has made some progress in addressing this issue, such as obligating funds and establishing interagency agreements with participating states. However, it is too soon to tell

whether these actions will result in increased participation.

Reduce Availability of Illegal Drugs

The supply and use of illegal drugs remains a major national problem that is estimated to cost our society upwards of $100 billion annually. As the lead drug enforcement agency with responsibilities for the drug supply reduction portion of the National Drug Control Strategy, DEA faces challenges related to measuring its progress in reducing the availability of illegal drugs. DEA has made some progress in developing strategic goals and objectives, and its enhanced programs and initiatives during the 1990s have been consistent with those of the National Strategy. However, DEA has not fully addressed our recommendation to develop measurable performance targets for its programs and initiatives that are consistent with those adopted for the National Strategy. As a result, it is difficult for DEA and Justice to assess how effective DEA has been in achieving its strategic goals and how effective its programs and initiatives have been in reducing the supply of illegal drugs.

Financial Management Excellence

Justice has made significant progress toward achieving an unqualified opinion on its departmentwide financial statements. However, to achieve excellence in financial management, it is critical that Justice fully address identified significant internal control weaknesses. The total number of reported weaknesses at Justice's 10 reporting components increased from fiscal year 1998 to fiscal year 1999, and Justice's auditors reported 3 departmentwide material weaknesses[1] in internal controls. The auditors also reported that internal control weaknesses at five of Justice's components were significant departures from the requirements of the Federal Financial Management Improvement Act of 1996 (FFMIA). Two of its key components, INS and DEA, contributed to these departmentwide deficiencies and had additional internal control weaknesses, which, for example, contributed to a qualified opinion for INS and, at DEA, increased the risk that assets were not properly safeguarded from loss or unauthorized use. Until its components correct the underlying causes of these challenges, Justice, regardless of the type of opinion received, continues to be at risk of errors, fraud, or noncompliance occurring and not being promptly detected.

Justice's Asset Forfeiture Program

The separate but similar asset forfeiture programs operated by Justice and Treasury were first designated as high risk[2] in 1990 because neither agency had adequately focused on managing and accounting for

[1]A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities, in amounts that would be material to the financial statements, may occur and not be detected promptly by employees in the normal course of performing their duties.

[2]Since 1990, we have periodically reported on government operations that we have identified as "high risk" because of their greater vulnerabilities to waste, fraud, abuse, and mismanagement.

seized assets or formed a plan to consolidate the two programs, as was mandated by Congress. As of September 30, 1999, these programs managed assets valued at more than $1 billion, plus large amounts of nonvalued assets, such as seized drugs and weapons. We reported in 1999 that Justice had made progress in managing its real property. However, we and others have continued to report on the program's inadequate information systems and financial management weaknesses, including accountability over seized assets. Further, Justice and Treasury have still not moved to consolidate their two programs. Justice has taken or plans to take actions to address the information systems and financial management issues, including accountability, that were identified in recent GAO and OIG reports. In addition, Justice and Treasury are conducting a formal study of opportunities for cooperation in the administration of their programs, which is to result in recommendations for improving the effectiveness and efficiency of property management functions within the federal asset forfeiture program. In determining whether to remove the high-risk designation for the asset forfeiture program in the future, we will consider the results of this study, including the implementation of any related recommendations, as well as the results of ongoing initiatives for resolving Justice's and Treasury's respective financial management and accountability issues.

Figure 1 summarizes the performance and accountability challenges facing Justice and its major components. The section that follows provides a more detailed discussion of these challenges.

Figure 1: Summary of the Performance and Accountability Challenges Facing Justice and Its Components

Performance and accountability challenges	INS	OJP	DEA	FBI	USMS
Improve the enforcement of immigration laws and provision of immigration and naturalization services.	●				
Better manage programs designed to support state and local efforts to reduce crime.		●			
Develop measurable performance targets to help DEA determine its progress in reducing the availability of illegal drugs.			●		
Achieve excellence in financial management, including, but not limited to, a Department-wide unqualified opinion for fiscal year 2000 and beyond.	●	●	●	●	●
Improve management and accountability of Justice's asset forfeiture program.			●	●	●

Department of Justice major components facing challenges

Source: GAO analysis of INS data.

Major Performance and Accountability Challenges

The Department of Justice faces performance and accountability challenges in a number of areas. These challenges include enforcing the nation's immigration laws; developing and maintaining accurate, useful financial and program information; managing programs designed to support state and local efforts to reduce crime; measuring the effect of Justice's efforts to reduce the supply of illegal drugs; and managing assets seized during drug enforcement operations. Addressing each of these challenges requires sustained managerial attention and commitment.

Improve the Enforcement of Immigration Laws and Provision of Immigration and Naturalization Services

INS is faced with the formidable task of deterring, apprehending, and removing persons who violate immigration laws. At the same time, INS is charged with providing an array of services and benefits to those who legally enter and reside in the United States, such as providing employment authorization and processing naturalization applications. Over the past several years, Congress has repeatedly expressed concern about INS' ability to carry out its functions and, accordingly, significantly increased the agency's resources. INS' fiscal year 2000 budget of $4.3 billion represented an increase of about 187 percent over its fiscal year 1993 budget. INS' workforce also increased by about 83 percent, from 18,000 to nearly 33,000 employees during the same period.

Despite the significant increase in resources, INS continues to face challenges in achieving its intended results. Those challenges are related to INS' organizational structure and program implementation efforts, such as controlling the border, reducing alien smuggling and unauthorized alien employment, and addressing aliens' failure to appear for removal hearings. In addition, INS continues to have problems successfully developing and fielding the information technology that is critical to its operations.

INS' Organizational Structure Remains Undecided

Proposals to restructure INS have been issued as a result of several critics' conclusion that "mission overload" has impeded INS from succeeding at either of its primary functions. For example, in 1997, the bipartisan Commission on Immigration Reform stated that INS' service and enforcement functions were incompatible and that tasking one agency with carrying out both functions caused problems, such as competition for resources, lack of coordination and cooperation, and personnel practices that created confusion regarding mission and responsibilities. In 1998, the administration acknowledged the need for fundamental reform and concluded that organization problems impeded INS' ability to carry out its dual missions. In 1999, the INS Commissioner stated that mission conflict at the local operational level impeded accountability and that the bureaucratic chain of command hampered efficiency. She further acknowledged that INS did not uniformly provide consistent, courteous, and timely services to aliens who sought INS benefits.

To remedy these problems, the Commission on Immigration Reform, the Carnegie Endowment for International Peace, INS, and several Members of Congress have recommended ways to restructure INS. The reorganization proposals have ranged from dismantling INS and replacing it with a new agency that would handle immigration enforcement functions, while moving immigration service functions to the Departments of State and Labor, to restructuring INS internally by creating two separate chains of command—one for enforcement and the other for services—and leaving it as a single agency within the Department of Justice. As of October 2000, the details of a new structure for carrying out the nation's immigration laws had not been decided. The ability of the reorganization to resolve INS' long-standing

management and program implementation challenges remains unclear.

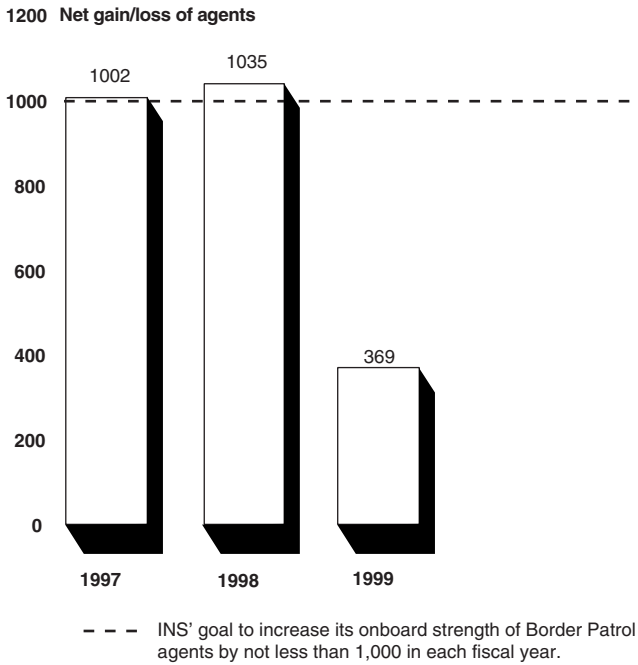
INS Implementing Southwest Border Strategy, But Effectiveness Unknown

INS' Border Patrol is responsible for preventing and deterring aliens from illegally entering the United States between ports of entry. The Border Patrol is currently in the second phase of a four-phase strategy to reduce and deter illegal entry along the southwest border. The strategy calls for first increasing Border Patrol agents and resources in San Diego and El Paso and then increasing them in Arizona and south Texas. INS allocated nearly 75 percent of its new agent positions to Arizona and Texas in fiscal year 1998.

Although INS generally allocated newly hired Border Patrol agents in accordance with its strategy, INS was not able to meet its goal of increasing its onboard strength of Border Patrol agents by at least 1,000 in fiscal year 1999, as was congressionally mandated.[1] Specifically, figure 2 shows that while INS exceeded its goal in fiscal years 1997 and 1998, it saw an increase of only 369 agents in fiscal year 1999 due to recruitment and retention problems.

[1]The Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (P.L. 104-208), among other things, directed the Attorney General to increase the number of Border Patrol agents onboard by not less than 1,000 in each fiscal year, from 1997 through 2001.

Figure 2: Results of INS' Efforts to Increase Border Patrol Onboard Strength, Fiscal Years 1997 Through 1999



Source: GAO analysis of INS data.

INS made progress in implementing its southwest border strategy, such as building new fencing in California and Arizona, increasing the amount of time Border Patrol agents spent on border enforcement, and deploying additional technologies such as remote video surveillance cameras. In fiscal year 1999, INS was testing a model to help it determine the right mix of staffing, equipment, and technology for its Border Patrol sectors.

In two reports issued in 1997 and 1999, we noted that data on the interim effects of the Attorney General's strategy were limited, although some of the changes

anticipated by the strategy were occurring. For example, illegal alien apprehensions declined in such traditional routes of entry as San Diego and El Paso but increased elsewhere. An unintended consequence of the strategy was that deaths, resulting from attempted crossings in remote areas, appeared to increase.

INS lacks performance information to determine the overall impact of its strategy to reduce the illegal alien flow across the border, reduce flow to the border, and reduce the number of illegal aliens who reside in the United States. Although INS contracted with private research firms to conduct several geographically specific studies along the southwest border, its actions did not meet the intent of our recommendation that INS conduct a systematic, comprehensive evaluation of its southwest border strategy. We believe that such an evaluation could have helped INS determine whether, and to what extent, its investment of billions of dollars in implementing the strategy produced the intended results. The challenge for INS remains in determining how it will know, in an overall sense, whether the strategy has successfully met its objectives.

Shortcomings in Programs to Control Alien Smuggling

This country's ability to combat the significant and growing problem of alien smuggling is hampered by management and operational problems at INS, such as fragmented and uncoordinated investigative efforts and lack of staff to perform intelligence functions. For example, INS does not have procedures in place to coordinate its resources for initiating and managing antismuggling cases. In several border areas, multiple antismuggling units exist that operate autonomously, overlap in jurisdiction, and report to different INS officials. In addition, INS field officials lack clear criteria on which cases to investigate, resulting in inconsistent decision-making across locations. In addition, INS lacks an agencywide automated case tracking and management system to help it (1) monitor ongoing

investigations, (2) determine if multiple antismuggling units may be investigating the same target individual or organization, or (3) know if previous investigations had been conducted on a particular target. Further, INS' antismuggling intelligence efforts have been hampered by an inefficient and cumbersome process for retrieving and analyzing intelligence information and by a lack of clear guidance to INS staff about how to gather, analyze, and disseminate intelligence information.

We reported that limited performance measurement has hampered INS' ability to evaluate the effectiveness of its antismuggling program. INS' fiscal year 1999 performance goals focused mainly on the number of smugglers presented for prosecution to the U.S. Attorneys and the number of designated priority cases. Such indicators measure program outputs, but they do not provide information to measure the extent to which INS' antismuggling efforts have helped achieve the strategy's objective of deterring and disrupting alien smuggling. INS has not specified how other expected results from the strategy, such as a shift in smuggling activity between geographic areas along the border, will be measured. We noted that while we recognize the difficulty in directly measuring outcomes such as deterrence and disruption of antismuggling, we believe that there are a variety of measures available—including information on smuggling fees, usage and tactics, and shifts in the flow of smuggled alien traffic—that could be used to collect systematic data and develop a composite picture of progress toward achieving the strategy's objectives.

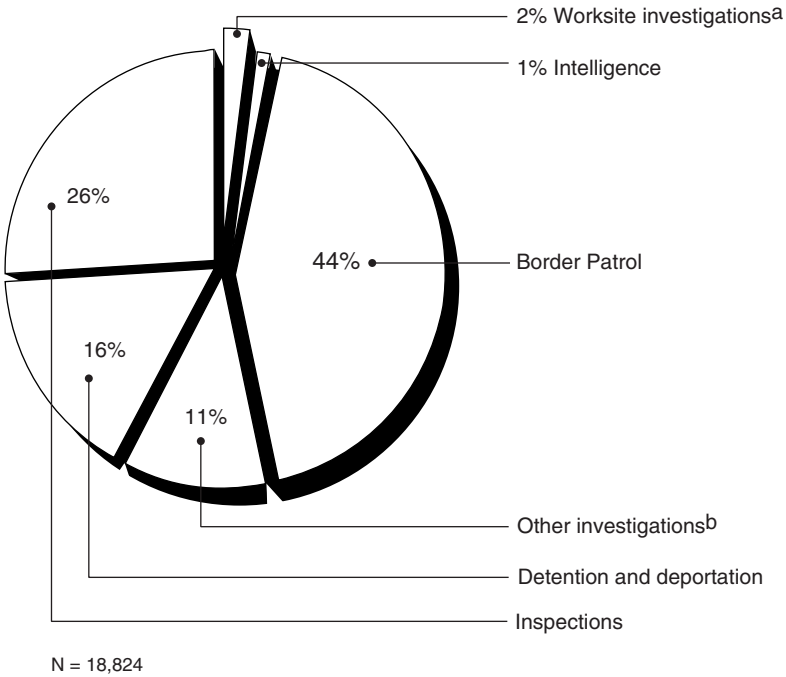
We also reported that the above impediments have made it difficult, if not impossible, for INS to meet the challenges posed by increasingly sophisticated major smuggling organizations. To address these concerns, we recommended that INS (1) establish criteria for opening an antismuggling case to help ensure that its antismuggling resources are focused on the highest

priority cases; (2) establish a cost-effective case tracking and management system of alien smuggling investigations that is automated, agencywide, and readily available to investigative personnel and program managers to facilitate the sharing of case information and prevent duplication of effort; (3) establish performance measures for the antismuggling efforts and intelligence program with which to gauge program effects; and (4) require that intelligence reports be prepared using a database format so that the information can be systematically analyzed. In making these recommendations, we noted that without such improvements, INS' ability to disrupt and deter increasingly sophisticated and organized alien smugglers and dismantle their organizations would continue to be hampered.

Efforts to Reduce Unauthorized Employment Face Impediments

Although Congress enacted legislation in 1986 that created an employment verification process and prohibited employers from hiring unauthorized aliens, significant numbers of unauthorized aliens are still obtaining employment. The effectiveness of the verification process has been undermined by aliens' use of fraudulent documents. In addition, employers face little chance of being investigated by INS, in part because resources for worksite enforcement have been relatively small. Figure 3 shows that in fiscal year 1998, INS devoted about 2 percent (slightly over 300 workyears) of its enforcement workyears to worksite enforcement.

Figure 3: INS Enforcement Program Workyears as a Percentage of Total Enforcement Program Workyears for Fiscal Year 1998



Note: For the major INS enforcement programs, fiscal year 1998 workyears are budget amounts. Actual workyear data for these programs were not available at the time of our review.

[a]Includes actual time spent by INS agents and support staff on investigations that target employers who are suspected of hiring unauthorized workers.

[b]Includes all other investigations (other than employers), such as criminal aliens, drug trafficking, fraud, smuggling, and immigration status violations.

Source: GAO analysis of INS data.

With these limited worksite enforcement resources, INS conducted about 6,500 investigations of employers, which equated to about 3 percent of the country's estimated number of employers of unauthorized aliens.

Even among employers who were investigated, INS was not likely to find that they knowingly violated the law, collect fines from them, or seek to bring charges against them. When INS identified and arrested unauthorized workers, it could not determine whether employers replaced them with authorized workers, nor whether the unauthorized workers were placed into deportation hearings and removed from the country.

In 1999, INS was taking several steps to improve the employment verification process and make it less susceptible to fraud. For example, INS was testing several programs to make it possible for employers to electronically verify an employee's eligibility to work. However, INS was having difficulty getting employers to enroll in its pilot programs. INS was also taking steps to increase the integrity of the documents it issues to aliens in order to reduce fraudulent document use.

In addition, INS issued an interior enforcement strategy that called for INS to pursue the criminal investigation of employers who are flagrant or grave violators. However, the strategy left unclear what was meant by a flagrant or grave violation, what criteria would be used for opening investigations of employers suspected of criminal activities, and how INS would measure the effectiveness of its strategy. We recommended that, in implementing the interior enforcement strategy, INS needed to clarify the criteria for opening investigations of employers suspected of criminal activities. We believe that having clear criteria is important if INS is to effectively focus its limited staff to achieve its enforcement goals and intended results.

Released Aliens Not Appearing for Removal Hearings

By statute, INS is to detain aliens who attempt to enter the United States by engaging in fraud or misrepresentation and those who arrive with fraudulent, improper, or no documents. INS favors releasing such aliens from detention if an asylum officer determines

that they have a credible fear of persecution or torture and do not pose a risk of flight or danger to the community. For fiscal year 1999, INS reported releasing from detention 78 percent of those aliens found to have a credible fear of persecution or torture. Between April 1, 1997, and September 30, 1999, there were 2,351 aliens who received an immigration judge's decision (immigrants whose claims are denied by an asylum officers may appeal that determination to an immigration judge). Of the 2,351 aliens, 1,000 (or 43 percent) of them had not appeared for their removal hearings. At the time of our review, INS had various efforts under way to analyze issues associated with the low appearance rate. In addition, we recommended that INS analyze the characteristics of those aliens who appeared and those who did not appear for their removal hearing and use the results to reevaluate its policy for when to release aliens in cases when an asylum officer determined the aliens to have a credible fear of persecution or torture.

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INS' Information Technology Management Weaknesses

Each year INS invests hundreds of millions of dollars on information technology (IT) systems and activities. In fiscal year 2000, INS obligated about $327 million on IT activities and it plans to spend about $226 million in fiscal year 2001.

However, INS continues to have problems effectively managing its IT resources that are critical to its operations. Justice's Office of Inspector General (OIG) has reported that (1) estimated completion dates for some IT projects had been delayed without explanation, (2) project costs continued to spiral upward with no

justification for how funds were spent, and (3) projects were nearing completion with no assurance that they would meet performance and functional requirements. In August 2000, we reported that INS lacked (1) an enterprise architecture—or agencywide blueprint—to manage its IT efforts effectively and efficiently and (2) the fundamental management structures and processes needed to effectively develop one. The lack of such an architecture has hindered INS' ability to ensure that the hundreds of millions of dollars it spends each year on IT will optimally support its mission needs. In December 2000, we reported that INS lacked defined and disciplined processes to select, control, and evaluate its IT investments. Consequently, INS is hampered in its ability to know whether it is making the right investment decisions, whether it has selected the mix of investments that best meet its overall mission and business priorities, or whether it is adequately managing the risks associated with these investments.

To address these serious weaknesses, we have made a series of recommendations to introduce effective IT management practices at INS, such as (1) developing a complete enterprise architecture, and (2) developing and implementing effective IT investment management processes. INS has begun taking action to address these recommendations. However, until they are corrected, we also recommended that INS limit requests for future IT appropriations to efforts that (1) support ongoing operations and maintenance of existing systems, (2) are small and represent low technical risk and can be delivered in a short period of time, (3) are congressionally mandated, or (4) support efforts to develop an enterprise architecture and implement IT investment management processes. We plan to monitor INS' actions to implement our recommendations.

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Better Manage Programs Designed to Support State and Local Efforts to Reduce Crime

Providing leadership and support to state and local efforts is one of Justice's key roles in further developing the nation's capacity to prevent and control crime. As part of this role, Justice attempts to support innovative, community-based programs aimed at reducing crime and violence in U.S. communities through (1) encouraging community-based approaches to crime and justice at the state and local level by comprehensive and collaborative programs, such as Weed and Seed and (2) supporting community-policing initiatives, such as providing funding to hire and deploy police officers. Weed and Seed and Police Corps are two programs currently funded by the Department of Justice to support state and local efforts to reduce crime. Our reviews of both programs have shown that, while Justice has made some progress toward addressing administrative and management weaknesses, challenges remain related to developing better performance measures at Weed and Seed and increasing states' participation in the Police Corps program.

Progress Made, but Program Management Weaknesses Still Remain in Weed and Seed Program

The Weed and Seed program is Justice's flagship effort in community-based efforts to prevent and control violent crime and provide a safe environment in which community residents can live, work, and raise their families. Weed and Seed's objective is to help "weed out" crime from targeted neighborhoods, then "seed" the site with a variety of programs and resources to prevent a resurgence of crime. In 1999, we reported that Justice's Executive Office for Weed and Seed (EOWS), which is responsible for the national management and administration of the program, lacked an adequate internal control to require that significant decisions related to funding allocations be documented. Without this control, EOWS could not ensure that it was making

the best allocation of available funds when it made important program decisions, such as qualifying new and existing sites for funding. In addition, EOWS had not always ensured, through its grant monitoring process, that site progress reports—a grant requirement—were submitted or that grant monitors documented their site visits. We recommended that EOWS develop an adequate internal control to ensure that the basis and rationale for new and existing site qualification for funding decisions were always fully documented. We also recommended that EOWS improve program monitoring to ensure that sites met the grant requirement of submitting reports and that site visits were documented.

Since then, EOWS has made progress in implementing our recommendations. EOWS issued a policy and procedures manual that included criteria and basic requirements for site qualification for funding eligibility, and Justice indicated that written internal control procedures for making and documenting site selection decisions were being refined. In addition, EOWS reported that all site monitoring visits were being documented. EOWS also reported that new approaches will be explored to ensure that grantees submit program progress reports in a timely manner, such as restricting funding access to grantees that continually fail to submit progress reports in a timely manner. Further, EOWS emphasized the importance of filing timely progress reports at its regional training conferences for grantees. According to EOWS officials, the timeliness of submitted progress reports has improved.

Our work in 1999 also showed that EOWS lacked criteria to determine when sites became self-sustaining and when to reduce or withdraw Weed and Seed funds, even though the objective of sites' becoming self-sustaining was a central program goal. We recommended that EOWS develop criteria for determining when to reduce or withdraw program funding from self-sustaining sites.

Subsequently, EOWS announced a policy to redeploy Weed and Seed grant funds to include a different neighborhood after 5 years of funding.

Finally, our work showed that although current performance measures addressed a variety of activities taking place at Weed and Seed sites, those measures were generally not adequate to judge program success. While EOWS had made some changes in the way it measured program effectiveness, those indicators still generally tracked activities, not program outcomes. We recognize the difficulty involved in precisely measuring the results of this type of community-based program or strategy. However, we recommended that EOWS develop additional performance measures to track program outcomes, noting that the indicators would help EOWS make more informed program decisions, such as whether to continue existing funding. In response, EOWS officials recognized the need to expand efforts to measure performance, including quality of life factors and other program measures. These officials informed us that they sought appropriations for fiscal year 2001 to expand evaluation and performance measurement efforts to include the use of sociodemographic indicators, but that the additional funds requested for fiscal year 2001 had not been approved by Congress as of November 2000.

Police Corps Program Had a Slower Than Expected Start, Due to Funding and Staffing Limitations

The Police Corps program and the Federal Office of the Police Corps and Law Enforcement Education (Office of the Police Corps) were established by the Violent Crime Control and Law Enforcement Act of 1994. The overall goal of the Police Corps program is to address violent crime by helping state and local law enforcement agencies increase the number of officers with advanced education and training assigned to community patrol. Specifically, the program provides competitive scholarships to college students who agree to earn a Bachelor's Degree and subsequently serve as police

officers on community patrol for at least four years in an area with great need for additional law enforcement officers and where they will be used most effectively. The program also provides financial assistance to law enforcement agencies that hire program participants. The Office of the Police Corps provides the funds to participating states, who in turn provide the funds to individual program participants, colleges, approved law enforcement training providers, and law enforcement agencies.

In February 2000, we reported that under the Community Oriented Policing Services (COPS), the Police Corps program started out slower than expected and, as a result, the majority of participant slots remained unfilled. According to federal and state officials, one factor contributing to this slow start was that the Police Corps statute did not provide funding to pay states' costs for program administration or for recruitment and selection of program participants. Several states cited this as a reason for not participating in the program, and several others cited it as a reason for the slow growth of their Police Corps programs. In addition, we noted that COPS' operation of the Police Corps as a direct reimbursement program made determining program status difficult, as it slowed the rate at which funds were obligated.[2]

We also reported that according to federal and state officials, one factor contributing to the delay was that COPS dedicated insufficient staff to the program. This understaffing led to delays in providing program

[2]Under COPS, the Police Corps program paid scholarship money directly to the educational institution and payments directly to law enforcement agencies. In addition, it provided reimbursement for (1) the prior educational expenses incurred by students who did not enter the Police Corps program until their sophomore year in college or later and (2) the costs incurred by approved law enforcement training providers.

guidance, processing program applications and payments, and answering participants' questions about the program.

In December 1998, the Police Corps program was transferred from COPS to OJP. We reported that OJP had made significant progress in obligating funds and establishing interagency agreements with the participating states and providing program guidance. However, at the time of our review, it was too soon to tell whether OJP would succeed in filling empty participant slots in a timely manner.

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Develop Measurable Performance Targets to Help DEA Determine Its Progress in Reducing the Availability of Illegal Drugs

The supply and use of illegal drugs remains a major national problem that is estimated to cost our society upwards of $100 billion annually. The Office of National Drug Control Policy (ONDCP), which has responsibility for setting federal priorities for drug control and implementing a National Drug Control Strategy, has three strategic goals for reducing the supply of illegal drugs to our nation. Consistent with this strategy, one of Justice's strategic objectives is to reduce the threat and trafficking of illegal drugs by identifying, disrupting, and dismantling drug trafficking organizations that are international, multijurisdictional, or have an identified local impact.

Although several Justice components share the responsibility for achieving this objective, DEA has the lead responsibility for enforcing federal drug laws and for coordinating and pursuing U.S. drug investigations in foreign countries. Accordingly, DEA has a strategic goal

of identifying, targeting, investigating, disrupting, and dismantling the international, national, state, and local drug trafficking organizations that are having the most significant impact on our nation. To achieve this goal and other goals, DEA's funding significantly increased over the past few years. For example, DEA's total fiscal year 2000 budget exceeded $1.5 billion, an increase of about 69 percent (in nominal terms) since fiscal year 1993. DEA also increased its staff from about 7,100 to nearly 8,600 (about 20 percent) over the same period.

Difficulties in Measuring Progress in Reducing the Availability of Illegal Drugs

The seriousness of the nation's drug problem and the growing resources devoted to the "drug war" highlight the importance of Justice's and DEA's strategic planning and performance measurement. Effective planning and performance measurement can assist Justice in achieving its goal of (1) reducing the nation's illegal drug supply and related crime and violence by disrupting or dismantling drug trafficking organizations and (2) ensuring that Justice and DEA are achieving this goal in an efficient and effective manner, as mandated by the Government Performance and Results Act of 1993 (GPRA). Despite progress that DEA made in developing strategic goals and objectives and in enhancing its programs and initiatives, which are consistent with the National Drug Control Strategy, limitations in DEA's performance measures make it difficult to determine its progress in reducing the availability of illegal drugs.

In 1999, we reported DEA's process for determining staffing needs and allocating staff within DEA was consistent with applicable federal laws, regulations, and OMB procedures and took into consideration congressional guidance on staff allocations. We also reported that DEA's strategic and annual performance plans, strategic goals and objectives, and enhanced programs and initiatives in the 1990s were consistent with ONDCP's National Drug Control Strategy, the blueprint for overall federal drug control efforts. The

DEA and ONDCP strategies sought to reduce the illegal drug supply and drug-related violence by disrupting and dismantling domestic and international drug trafficking organizations. However, DEA's performance measures focused generally on outputs such as the amount of drugs seized and did not operationally define outcome goals such as "disrupt" and "dismantle" major drug trafficking organizations. Thus, it was difficult to assess DEA's success in achieving its strategic goals and objectives and the effect of its programs and initiatives in reducing the illegal drug supply.

While we recognize that measuring success in reducing the availability of illegal drugs is difficult, we and others identified inconsistencies and limitations in Justice's and DEA's efforts to establish goals and measure performance relative to its drug enforcement activities. For example, Justice's OIG reported in March 2000 that Justice's fiscal year 2000 Summary Performance Plan[3] generally met the requirements of GPRA and the Office of Management and Budget (OMB). However, some aspects of the plan, including those dealing with drug enforcement, needed improvements to fully meet the requirements. Among other things, the OIG found that (1) a discussion on strategies covering all performance goals was lacking, (2) some performance goals and indicators were not measurable, and (3) information on external data sources that could be used to measure performance was missing. Justice generally concurred with the OIG's recommendations for making future summary performance plans compliant with GPRA and OMB requirements.

One of Justice's key performance outcomes is "Reduced Availability and/or Use of Illegal Drugs." In June 2000,

[3] *Audit Report: Government Performance and Results Act—Department of Justice FY 2000 Summary Performance Plan* (OIG-00-11, Mar. 2000); Office of Inspector General, Department of Justice.

we reported that Justice's fiscal year 1999 Performance Report and fiscal year 2001 Performance Plan included key measures for this outcome that focused on outputs, such as increased amounts of drugs seized. This measure can reflect either (1) improved success in reducing drug availability or (2) an increase in the amount of drugs that are available for seizure. Further, targets were not set for most of the measures—a recurring theme from our 1999 report on DEA's strategies and operations. We recommended that the Attorney General direct the DEA administrator to work closely with Justice and ONDCP to develop measurable DEA performance targets for disrupting and dismantling drug trafficking organizations consistent with the performance targets in the National Drug Control Strategy.

In response to our recommendation, DEA (1) developed a new strategic plan, which was approved in May 2000; (2) participated with a Department of Justice work group in defining the terms "disrupt" and "dismantle"; and (3) formed an internal GPRA Work Committee to assess and develop a feasible management approach to identify and establish quantifiable performance targets. Once they have been developed and approved, the performance targets are to be reflected in DEA's future annual performance plans and used to hold managers accountable.

In its November 1999 report[4] on DEA's National Drug Pointer Index System (NDPIX),[5] Justice's OIG found that the system was adequately planned and developed, did not duplicate existing systems, and could be a useful tool for improving interagency communication. However, the report also indicated that DEA could improve management controls over NDPIX by enhancing its performance measures to include measures related to the index system's goals, such as the number of cooperative investigations resulting from positive "hits." DEA agreed with the OIG's related recommendation.

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[4]*Audit Report: The Drug Enforcement Administration's National Drug Pointer Index System* (OIG-00-03, Nov. 1999); Office of Inspector General, Department of Justice.

[5]NDPIX is a computerized pointer system designed to provide information about ongoing drug investigations to participating federal, state, and local law enforcement agencies nationwide. Its purpose is to (1) promote information sharing; (2) facilitate drug-related investigations; (3) prevent duplicate investigations; (4) increase coordination among federal, state, and local law enforcement agencies; and (5) enhance the personal safety of law enforcement officers.

Achieve Excellence in Financial Management, Including, But Not Limited to, a Departmentwide Unqualified Opinion for Fiscal Year 2000 and Beyond

Justice has made significant progress toward achieving an unqualified opinion on its departmentwide financial statements, which has been one of the Attorney General's foremost priorities. Specifically, Justice improved from receiving a disclaimer of opinion on its fiscal year 1998 departmentwide financial statements to receiving a qualified opinion on its fiscal year 1999 departmentwide financial statements. While obtaining an unqualified opinion on annual financial statements is an important objective, it is not an end in and of itself. The key is to take steps to continuously improve internal control and underlying financial and management information systems as a means to ensure accountability, increase the economy, improve the efficiency, and enhance the effectiveness of government. These systems must generate timely, accurate, and useful information on an ongoing basis, not just as of the end of the year. To achieve excellence in financial management, it is critical that Justice fully addresses significant internal control weaknesses identified at its 10 reporting components.[6] Until its components correct the underlying causes of these weaknesses, Justice, regardless of the type of opinion received, continues to be at risk that information generated by the financial systems throughout the year is inaccurate and errors, fraud, or noncompliance could occur and not be promptly detected. A sustained commitment of Justice's management will be needed to fully address these challenges.

[6] For financial statement reporting purposes, Justice's reporting entity is comprised of 10 components, which are (1) Assets Forfeiture Fund and Seized Asset Deposit Fund; (2) Working Capital Fund; (3) Offices, Boards, and Divisions; (4) USMS; (5) OJP; (6) DEA; (7) FBI; (8) INS; (9) Bureau of Prisons; and (10) Federal Prison Industries, Inc.

Significant Internal Control Weaknesses Exist

For fiscal year 1999, Justice's auditors summarized 14 material weaknesses[7] and 28 reportable conditions[8], which were reported at the component level, into three departmentwide material weaknesses in internal controls—(1) ineffective component financial management systems and computer controls at the Department's data centers; (2) lack of policies and procedures for recording financial transactions in accordance with generally accepted accounting principles; and (3) ineffective financial statement preparation processes. Further, the auditors for five of Justice's components reported that certain internal control weaknesses identified at these components were significant departures from the federal system requirements of the Federal Financial Management Improvement Act of 1996 (FFMIA). In addition to contributing to these departmentwide deficiencies, two of Justice's key components, INS and DEA, had additional internal control weaknesses.

Internal Control Issues Reported by Component Auditors

Auditors for 9 of the 10 components reported weaknesses in financial management systems and related computer controls over such systems that increase the risk of software programs and data processed on these systems not being adequately protected from unauthorized access. For components that had not implemented new financial management systems, these weaknesses represented long-standing

[7]A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities, in amounts that would be material to the financial statements, may occur and not be detected promptly by employees in the normal course of performing their duties.

[8]Reportable conditions are matters coming to the attention of the auditors that, in their judgment, should be communicated to management because they represent significant deficiencies in the design or operation of internal control that could adversely affect the organization's ability to meet the objectives of reliable financial reporting and compliance with applicable laws and regulations.

challenges that had not been adequately addressed by management. The auditors reported that other weaknesses noted may have been the result of insufficient management attention to general controls during the implementation phase of new systems. In addition to computer control weaknesses reported at the component level, the auditors also reported that the Justice's data centers did not have formalized control procedures for changes in application software or a comprehensive plan to recover primary systems, exposing the agency to a potential disruption of operations. Further, departmentwide computer-security policies and procedures were outdated and did not adequately address security responsibilities or define authority.

The auditors reported that 8 of the 10 components did not have policies or procedures in place or were not always following them to ensure that financial transactions were recorded in accordance with generally accepted accounting principles.

Auditors for 6 of the 10 components reported weaknesses over the financial statement preparation process. Because of the weaknesses identified by the auditors—insufficient resources, technical and clerical errors, and lack of supervisory review and management support—many of the components missed Justice's deadlines for submitting financial statements or submitted financial statements that resulted in Justice having to adjust the departmentwide financial statements.

Financial Management Weaknesses at INS Continue to Exist

As reported in our January 1999 report on management challenges at Justice, INS' auditors identified numerous material weaknesses in internal controls, which INS continues to experience. INS received a qualified opinion on its fiscal year 1999 financial statements, because, according to its auditor, INS had not

maintained appropriate accounting records and relevant documentation to support the deferred revenue and intragovernmental accounts payable balances in the financial statements. These problems also resulted in a qualified opinion on Justice's departmentwide financial statements. The auditor also identified material internal control weaknesses related to (1) computer security controls, (2) the fund balance with Treasury reconciliation process, (3) intragovernmental accounts payable, and (4) systems and procedures to support deferred revenue.

Recently, Justice's OIG reported serious control weaknesses in INS' fee collection program at land ports of entry. Specifically, the OIG found that cashiers could easily steal cash before it is recorded in the cash register and conceal the loss by either failing to ring up the transaction or voiding the transaction after it had been rung up. Further, port of entry managers could not account for many of the cash register tapes documenting thousands of transactions, and certain staff were not held accountable for cash shortages. In addition, we reported that INS service centers, which processed approximately 75 percent of the immigration applications received by INS, generally did not deposit the related fees collected within Treasury's required time frames, resulting in at least $640,000 in interest cost to the government. We also found that INS lacked the data necessary to determine how long district offices, which processed the remaining 25 percent of the applications, took to deposit the related fees.

As reported in our January 1999 report on management challenges at Justice, INS financial management systems (1) were not integrated, resulting in significant delays and burdensome reconciliation efforts; (2) had significant internal control weaknesses, affecting the accuracy and reliability of financial information; and (3) limited, rather than enhanced, effective decision-making. According to INS, it urgently needed to replace

its financial management system, which was over 20 years old and did not have the functionality INS needed to efficiently manage and account for its resources. In 1997, INS selected its new Federal Financial Management System but continues to experience delays in implementing this new system. Instead of analyzing its financial management processes and developing and implementing a risk-management plan, as we recommended, INS tasked its contractor with helping to ensure that risks associated with implementing the new system would be identified and necessary steps taken to mitigate them. Since the new system had not yet been implemented, INS had to rely on the old system to prepare its fiscal year 1999 financial statements.

In addition to reassessing the implementation of its new financial management system, other actions INS is either taking or has taken to address its financial management weaknesses are reorganizing its finance functions and continuing to reconcile fund balance with Treasury differences. However, according to INS' auditors, INS has become heavily dependent on contractor resources to support its growing financial management needs due to lack of staff resources in INS' accounting office in headquarters. The auditors reported that without sufficient regular staffing, INS may not be able to ensure the continuity of finance personnel to operate effectively or have sufficient resources to ensure adequate oversight over the expanding contractor base.

Reported Internal Control Weaknesses Increase at DEA

Although DEA obtained an unqualified opinion on its fiscal year 1999 financial statements, the number of reported internal control weaknesses at DEA increased from fiscal year 1998 to fiscal year 1999. These material weaknesses related to (1) information systems controls, (2) the fund balance with Treasury reconciliation process, (3) the lack of a system to accurately and completely account for property and equipment, and (4)

DEA's weak financial reporting process. Other weaknesses included not fully following generally accepted accounting principles and deficiencies in DEA's ability to prepare accurate and timely financial statements.

In September 1998, we reported that several DEA employees had been involved in two different cases of embezzling DEA funds. One case involved a single employee who allegedly embezzled more than $6 million during a 6-year period. The employee allegedly submitted hundreds of false payment vouchers, seeking reimbursement for services never performed by a sham corporation he established. The second case involved collusion among three DEA employees who used DEA funds to purchase various electronic and other equipment—valued at approximately $2.7 million—that was diverted for their own use. DEA's auditors have not reported any subsequent embezzlements. However, the ineffective internal controls over property and fund balance with Treasury reconciliations reported by the auditors increase the risk that assets were not properly safeguarded from loss or unauthorized use.

Actions DEA is either taking or has taken to address its financial management weaknesses are continuing to reconcile fund balance with Treasury differences and correcting computer security control deficiencies. However, according to DEA's auditor, DEA has also become dependent on contractor resources to support its financial management needs, including routine accounting functions. The DEA auditor reported that, without sufficient regular staffing, DEA may not be able to ensure the continuity of properly trained finance personnel to operate effectively.

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Improve Management and Accountability Over Justice's Asset Forfeiture Program

The Departments of Justice and Treasury operate similar but separate asset forfeiture programs.[9] As of September 30, 1999, the combined value of assets in these two programs was more than $1 billion, of which about $378 million were assets under Justice's management. Both programs also hold large amounts of nonvalued property such as drugs and weapons. These programs have been designated as high-risk since our high risk program was initiated in 1990 because (1) over the years, neither Justice nor Treasury adequately focused on managing and accounting for seized and forfeited items and (2) Justice and Treasury had not formed a plan to consolidate postseizure administration of certain properties to eliminate duplication of resources and reduce administrative costs. Since 1990, we and others have reported on the program's continuing inadequate information systems and financial management weaknesses, including accountability over certain seized property.

In recent years, Justice has taken many actions to improve the management and disposition of seized and forfeited property. For example, in 1999, we reported that Justice had improved its management of real property, such as cars, boats, and houses, in the four locations we visited. Specifically, our report indicated that we were able to account for all of the seized assets included in our review at those four locations. We also found that the seized assets generally appeared to be in

[9]The asset forfeiture program involves the management of property seized in consequence of a violation of public law, including monetary instruments, real property, and tangible personal property of others in the actual or constructive possession of the custodial agency and forfeited property or property for which the title has passed to the U.S. Government.

good condition and were stored and secured properly, in accordance with physical security and property management provisions in storage and maintenance contracts. In addition, Treasury and Justice are undertaking a joint study to examine opportunities for increased cooperation in the management of the two programs. However, challenges remain to address the programs' inadequate information systems and financial management weaknesses, including accountability over seized assets. Further, the results of the joint study have yet to be determined.

Improved Management and Accountability Needed

In September 1998, Justice's OIG reported weaknesses in the management of seized drugs at most of the INS Border Patrol stations it visited. In response to recommendations contained in that report, the Assistant Inspector General for Inspections reported that INS now has written policies or procedures on handling and storing seized drugs, adhering to proper chain-of-custody procedures, and specifying an individual responsible for evidence. To address the reported failure to store seized drugs securely, INS plans to inspect its drug storage facilities, report on deficiencies noted, and develop a schedule of short- and long-term facility improvements.

In late 1999, we recommended that DEA and FBI take several specific actions to address physical safeguards over drugs and firearm evidence and to strengthen accountability over such evidence. The types of problems reported—such as missing chain-of-custody documentation, inaccurate recordkeeping of drug and weapon evidence, and improper accounting for drug weights—increase the risk of theft, misuse, and loss or compromise of evidence needed for prosecution purposes. As a result of this work, DEA and FBI are taking actions to address identified deficiencies related to accountability controls over seized property. For example, DEA and FBI policies are currently being

modified to address issues of documenting the weight of drug evidence to improve accountability.

In February 2000, independent auditors for Justice reported weaknesses in Justice's financial accounting controls used to report on and account for seized and forfeited property. These weaknesses included (1) seizing and custodial agencies not taking required steps to ensure that corrections to the Consolidated Asset Tracking System inventory records were properly made, (2) lack of a reliable system at DEA to accurately report bulk drugs, seized property, and funds held as evidence, (3) system deficiencies at FBI affecting the completeness of summary reports on acquiring and disposing of evidence, and (4) the need for improving inventory procedures used to validate the status and value of seized property at year-end.

Although increasing accountability for the asset forfeiture program is not included as a performance goal in Justice's Performance Plan as it was in the past, the Asset Forfeiture Fund component of Justice's Fiscal Year 2001 Performance Plan stated that as enhancements and refinements are made to two of Justice's automated systems, data supporting seizure and forfeiture activities will be strengthened. While automated systems enhancements and Justice's other planned corrective actions should help overcome weaknesses identified in its asset forfeiture program, its individual components must continue to address the concerns noted above, with Justice's oversight. We will continue to monitor Justice's progress in this area.

Seized Asset Management Programs Not Yet Consolidated But Under Study

Legislation in 1988 required Treasury and Justice to develop a plan to consolidate their seized property management functions. In 1991 we recommended they consolidate the postseizure management and disposition of noncash seized properties to reduce administrative costs. Although the Departments have

not made plans for consolidating their programs, in September 2000, they contracted for a study to identify opportunities for increased cooperation and sharing of agency and contractor resources. The study is to result in recommendations for improving the effectiveness and efficiency of property management functions within the federal asset forfeiture program. While the study is not expected to fully embrace the concept of consolidating the two separate seized asset management and disposal functions, we believe that taking advantage of opportunities for cooperation and sharing of agency and contractor resources encompasses the spirit of the recommendation designed to reduce the programs' administrative costs.

To determine whether to remove the high risk designation for the asset forfeiture program in the future, we will consider the results of Justice's and Treasury's study, including the implementation of any related recommendations, as well as the results of ongoing initiatives for resolving Justice and Treasury's respective management and accountability issues.

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