
Court Services and Offender Supervision Agency
Community Supervision Program



FY 2024 Agency Financial Report

November 15, 2024

Introduction

The Reports Consolidation Act of 2000 (P.L. 106-531) authorizes federal agencies to combine required financial, performance, and management assurance reports into one submission to improve the efficiency of agency reporting and to provide information to stakeholders in a more meaningful, useful format. The Court Services and Offender Supervision Agency's (CSOSA's) FY 2024 Agency Financial Report (AFR) provides fiscal and selected high-level performance results that enable the President, Congress, and the American people to assess our accountability and accomplishments for the reporting period of October 1, 2023, through September 30, 2024. There are three major sections to this AFR:

SECTION I: MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Contains information on CSOSA's mission, organizational structure, strategic goals, and locations. Provides an overview of financial results, a high-level discussion of selected key program performance measures, and management assurances related to the Federal Managers' Financial Integrity Act (FMFIA) of 1982 and Federal Financial Management Improvement Act (FFMIA) of 1996.

SECTION II: FINANCIAL SECTION

Provides CSOSA's FY 2024 audited financial statements and notes and the independent auditor's reports.

SECTION III: OTHER INFORMATION

Contains Payment Integrity Information Act Of 2019 (PIIA) information. The PIIA amends government-wide improper payment reporting requirements by repealing and replacing the Improper Payments Information Act of 2002 (IPIA), the Improper Payments Elimination and Recovery Act of 2010 (IPERA), the Improper Payments Elimination and Recovery Act of 2012 (IPERIA), and the Fraud Reduction and Data Analytics Act of 2015 (FRDAA).



Table of Contents

Introduction	2
Section I: Management’s Discussion and Analysis (MD&A).....	2
Section II: Financial Section	2
Section III: Other Information	2
Agency Head Message	6
AFR Section I: Management’s Discussion and Analysis	8
Agency History	8
Introduction to Community Supervision Program	8
Pretrial Services Agency (PSA):.....	16
Organizational Structure	18
Field Unit Locations.....	19
CSP Performance Goals, Objective and Results	22
Performance Indicators	22
Strategic Goal 1: Reduce Recidivism.....	27
Strategic Goal 2: Reintegration	31
Strategic Goal 3: Accountability	33
Strategic Goal 4: Support Justice.....	39
Pretrial Services Agency.....	43
Analysis of Agency Financial Statements	48
Analysis of Systems, Controls, and Legal Compliance.....	49
Forward Looking Information	51
Limitations of the Financial Statements.....	51
AFR Section II: Financial Section	52
A. Message from the Chief Financial Officer.....	52
B. FY 2024 Auditors’ Report.....	53
C. FY 2024 Financial Statements	57
D. Notes to the FY 2024 Financial Statements.....	61
AFR Section III: Other Information.....	77

Summary of Financial Statement Audit and Management Assurances	77
Summary of Financial Statement Audit	77
Summary of Management Assurances	77
Payment Integrity Information Act Reporting	78
References	80

AGENCY HEAD MESSAGE

I am proud to share with you the Court Services and Offender Supervision Agency's (CSOSA's) FY 2024 Agency Financial Report (AFR), as required by OMB A-136, Financial Reporting Requirements. CSOSA was established under the National Capital Revitalization and Self-Government Improvement Act of 1997 (the Revitalization Act) to increase public safety, prevent crime, reduce recidivism, and support the fair administration of justice in the District of Columbia. With implementation of the Revitalization Act, the federal government took on a unique, front-line role in the day-to-day public safety of everyone who lives, visits, or works in the District of Columbia.

CSOSA was certified as an independent Executive Branch agency on August 4, 2000. CSOSA consists of two component programs, the Community Supervision Program (CSP), supervising adult offenders on probation, parole, and supervised release, and the Pretrial Services Agency (PSA), supervising defendants on pretrial release. Pursuant to the Revitalization Act, PSA became an independent entity within CSOSA. Although CSP and PSA have distinct mandates and Strategic Plans, our Strategic Goals provide common objectives:

- Establishing strict accountability and preventing the population supervised by CSOSA from engaging in criminal activity, and
- Supporting the fair administration of justice by providing accurate information, where appropriate, and meaningful recommendations to criminal justice decision-makers

CSOSA is committed to achieving our strategic goals and enhancing public safety. CSP strives to decrease recidivism among our offender population by continuing to develop, implement, and evaluate effective evidence-based offender supervision programs and techniques. FY 2024 proved challenging due to increased violent and property crime in the District of Columbia. Rates of offender revocation and arrest under supervision increased in FY 2024 (as compared to FY 2023) with both measures reverting to near pre-pandemic levels. To actively address this critical public safety issue, CSP is focusing its intervention resources on the criminogenic needs of our highest-risk offenders with the intent of further reducing all types of serious violence within the District and the participation of CSP offenders in those crimes.

PSA's drug testing and innovative supervision and treatment programs are regarded as models for the criminal justice system. PSA continues to improve its identification of defendants who pose a higher risk of pretrial failure to enhance its

supervision and oversight of these defendants, expand services and support of persons with substance dependence and mental health needs, and lead efforts in implementing drug testing strategies to keep pace with emerging drug use trends.

The AFR is CSOSA's principal report to the President, Congress, and the American people on our management of the funds with which we have been entrusted and we believe it clearly demonstrates our commitment to the effective stewardship of the public's money. We will include our complete FY 2024 Annual Performance Report with our FY 2026 Congressional Budget Justification.

The financial and performance data reported in the FY 2024 AFR is reliable and complete. The fidelity of the reported data is evidenced by CSOSA having received unmodified (unqualified) opinions from our independent auditors since the agency's inception. An unmodified audit opinion affirms that CSOSA's financial statement(s) were presented fairly in all material respects and in conformity with generally accepted accounting principles. CSOSA's truncated FY 2024 internal evaluation concerning the adequacy of the agency's management controls did not identify material control weaknesses. CSOSA's evaluation of our financial management system confirmed compliance with federal financial management systems requirements, accounting standards, and the United States Standard General Ledger at the transaction level.

We are committed to managing CSOSA's resources in a transparent and accountable fashion as we carry out a mission that improves the lives of all people within the District of Columbia. Thank you for your interest in CSOSA's FY 2024 AFR.



Richard S. Tischner
Director

AFR Section I: Management's Discussion and Analysis

AGENCY HISTORY

The Court Services and Offender Supervision Agency for the District of Columbia (CSOSA) was established by the National Capital Revitalization and Self-Government Improvement Act of 1997 (the Revitalization Act¹). The Revitalization Act was designed to provide financial assistance to the District of Columbia by transferring full responsibility for several critical, front-line public safety functions to the federal government. Three separate and disparately functioning entities of the District of Columbia government were reorganized into one federal agency, CSOSA. Following a three-year period of trusteeship, CSOSA was certified as an independent Executive Branch agency on August 4, 2000. The new agency assumed its probation function from the DC Superior Court Adult Probation Division and its parole function from the DC Board of Parole. PSA, responsible for supervising adult defendants on pretrial release, became an independent entity within CSOSA and receives its funding as a separate line item in the CSOSA appropriation. On August 5, 1998, the parole determination function was transferred to the U.S. Parole Commission (USPC), and on August 4, 2000, the USPC assumed responsibility for parole and supervised release revocations and modifications for felons.

INTRODUCTION TO COMMUNITY SUPERVISION PROGRAM

CSOSA's Community Supervision Program (CSP) supervises adults sentenced by the Superior Court of the District of Columbia (DC Superior Court) to probation and those released from prison by the U.S. Parole Commission on parole or supervised release, and monitors individuals subject to Deferred Sentencing Agreements (DSA) or Civil Protection Orders (CPOs).

- Probation: A sentence imposed with or without special conditions, by the DC Superior Court in lieu of incarceration. Adjudicated offenders are placed under the supervision of CSP.
- Parole: For individuals convicted of felony offenses before August 5, 2000, parole is a form of community-based supervision following early release from prison based on an individual's positive adjustment to rehabilitative

¹ Public Law 105-33, Title X

goals established during the incarceration portion of a sentence. During the community supervision period, a parolee is subject to certain conditions of release prescribed by the U.S. Parole Commission.²

- **Supervised Release:** A term of community-based supervision which begins only after a person has served at least 85 percent of their prison sentence. Upon release, the offender is supervised in the community for the balance of their sentence. Persons convicted of felony offenses by the DC Superior Court on or after August 5, 2000, following the abolition of parole in Washington, DC, are eligible for supervised release. Like parole, an offender's community supervision term may be revoked and the individual returned to prison if they violate the conditions of release.
- **Deferred Sentencing Agreement (DSA):** An arrangement between the U.S. Attorney's Office and the defendant (usually in domestic violence cases and minor DC Code offenses) in which the defendant enters a guilty plea in exchange for a continuation of sentencing. Pending sentencing, the defendant is required to abide by certain conditions (e.g., community service, participation in treatment programs). If the conditions are met at the time of sentencing, the U.S. Attorney's Office withdraws the charges, and the case is closed without conviction. If, however, the individual violates the conditions of the agreement, the conviction remains and the case proceeds to sentencing.
- **Civil Protection Order (CPO):** A civil order imposed by DC Superior Court to restrict or prohibit contact between individuals for approximately twelve months. Judges issue CPOs, upon consent of the parties or after a hearing, to address allegations of harassment, assault, threats or stalking.

The CSP strategy emphasizes public safety, accountability, successful re-entry into the community, and effective community-based supervision through an integrated system of comprehensive risk and needs assessments, close supervision, drug testing, cognitive behavioral and substance use disorder interventions, support services, reentry planning, and incentives and sanctions. CSP also develops and provides the DC Superior Court and the U.S. Parole Commission with critical and timely information for sentencing determinations, supervision conditions, and updates on offender compliance.

² For persons sentenced to incarceration for D.C. Code violations the U.S. Parole Commission is the releasing authority. The remaining persons under CSP supervision after release from prison are those sentenced on matters in other states and transferred to CSP under the Interstate Compact Agreement. Any violations of these conditions could result in a revocation of parole and return to prison to serve the remainder of their sentence.

The criminal justice system in the nation’s capital is complex, with public safety responsibility distributed among local and federal government agencies. CSP works closely with law enforcement partners, such as the DC Metropolitan Police Department (MPD), DC Superior Court, and DC Department of Corrections, as well as the federal Bureau of Prisons (BOP), U.S. Parole Commission, U.S. Attorney’s Office, U.S. Marshals Service, and DC Pretrial Services Agency (PSA) to increase public safety for everyone who lives, visits, or works in the District of Columbia. CSP also relies upon partnerships with the District of Columbia government, and local faith-based and non-profit organizations to provide important wrap-around social services to the offender population.

CSP plays a critical role in Washington, DC’s law enforcement and public safety arena by offering state-of-the-art supervision programs. When CSP is successful in decreasing recidivism and improving the rate of successful completion of supervision, there are reduced resource demands for the DC Government, the U.S. Parole Commission, and the federal BOP; and public safety in DC is enhanced.

Total Supervised Offender Population

CSP’s Total Supervised Population (TSP) includes all persons with Probation, Parole, and Supervised Release sentences, and individuals with DSAs or CPOs who were on the supervision caseload for at least one day within the reporting period.³

Through FY 2024 (October 1, 2023 – September 30, 2024), CSP supervised a TSP of 10,911 unique persons. As shown in the table below, probationers make up the majority of CSP’s FY 2024 TSP, accounting for 68.7 percent (7,501 offenders) of the 10,911 offenders supervised in the twelve months of the fiscal year. Just 17.8 percent of the TSP are on supervised release and 5.3 percent are on parole. DSAs and CPOs comprise approximately 3 and 5.2 percent of the TSP, respectively.

During the twelve months of FY 2024, CSP supervised approximately 6,581 adult offenders on a typical day for a total of 2.41 million offender supervision days. By

³ A person is on CSP’s supervision caseload if they had an open supervision obligation (i.e., a parole, supervised release, or probation matter) or an open DSA or CPO requiring CSP to monitor their compliance. Throughout the remainder of this document, persons on the supervision caseload are described as “supervised” or as “supervisees” or “offenders” for expository convenience. The reader is urged to bear in mind that persons on DSA and CPO matters, along with a small percentage of those on probation and parole matters, are *monitored* rather than *supervised* meaning that CSP is not expected to take pro-active steps to rehabilitate the supervisee and is not authorized to apply coercion in their case but only to alert the release authority to acts of non-compliance as CSP is able to detect (e.g., by monitoring police blotters)

contrast, the average daily caseload and total of offender supervision days were approximately 6,431 and 2.39 million, respectively, during the twelve months of FY 2023, and 6,549 and 2.39 million, respectively, during the period of FY 2022. The TSP continues to grow slowly but it remains 7.8 percent smaller than during the same twelve months period in FY 2020 when the pandemic began. Most of the year-over-year growth during FY 2024 to date has come from CPO cases, which CSP monitors (for violations) but does not actively supervise. The number of CPO cases more than tripled since 2022 because, in April 2024, CSP began assigning responsibility for monitoring CPOs without special conditions, in addition to those CPOs with special conditions, as we have done previously.⁴

Table 1: Total population of CSP-supervised individuals by supervision type, FYs 2020 - 2024, as of September 30

Fiscal Year	Probation		Parole		Supervised Release		DSA		CPO		Total
	N	%	N	%	N	%	N	%	N	%	N
2020	7,558	63.9%	1,093	9.2%	2,743	23.2%	261	2.2%	182	1.5%	11,837
2021	5,676	59.4%	995	10.4%	2,496	26.1%	235	2.5%	147	1.5%	9,549
2022	6,439	64.6%	843	8.5%	2,207	22.2%	300	3.0%	174	1.7%	9,963
2023	7,181	69.0%	696	6.7%	1,986	19.1%	340	3.3%	203	2.0%	10,406
2024	7,501	68.7%	582	5.3%	1,937	17.8%	323	3.0%	568	5.2%	10,911

Revocations

CSP tracks the percentage of its total supervised population revoked each year. The revocation of a CSP supervisee results from multiple factors and is an outcome of a complex supervision process that seeks to balance public safety with supporting offender reintegration. Most revoked offenders return to prison after a series of events demonstrate their inability to maintain compliant behavior on community supervision. Non-compliance may involve one or more arrests, conviction for a new offense, technical violations of release conditions (e.g., positive drug tests or missed office appointments), or a combination of arrest and technical violations. CSP continues to develop, implement, and evaluate effective supervision programs and techniques so that releasing authorities can revoke fewer offenders while maintaining public safety.

⁴ In the past, CSP has monitored CPO cases for violations (e.g., arrests) and notified the Court without assigning them onto our caseload.

Table 2: CSP total supervised population revoked, by supervision type, FYs 2017-2024, as of September 30

FY	Parole			Supervised Release			Probation*			Total		
	N	% Change	% Revoked	N	% Change	% Revoked	N	% Change	% Revoked	N	% Change	% Revoked
2017	1,448		6.0	3,932		14.1	11,027		8.7	16,407		9.8
2018	1,266	-12.6	5.4	3,563	-9.4	15.9	10,905	-1.1	8.0	15,734	-4.1	9.6
2019	1,173	-7.3	5.5	3,236	-9.2	16.5	10,421	-4.4	7.5	14,830	-5.7	9.3
2020	1,093	-6.8	6.0	2,743	-15.2	12.5	8,001	-23.2	6.0	11,837	-20.2	7.5
2021	995	-9.0	3.4	2,496	-9.0	7.6	6,058	-24.3	4.2	9,549	-19.3	5.0
2022	843	-15.3	4.9	2,207	-11.6	12.1	6,913	14.1	8.1	9,963	4.3	8.4
2023	696	-17.4	2.9	1,986	-10.0	12.4	7,724	11.7	8.4	10,406	4.4	8.8
2024	582	-16.4	10.5	1,937	-2.5	15.1	8,392	8.6	8.2	10,911	4.9	9.6

*The probation estimates include persons with Civil Protection Orders (CPOs) and Deferred Sentencing Agreements (DSAs) as well as a large number of offenders on probation.

The percentage of CSP’s TSP revoked through the FY 2024, increased to 9.6 percent from 8.8 percent over the same period in FY 2023 (Table 2). Year-over-year increases in the percentage of offenders revoked were observed across all supervision types except probation, with the largest percentage increase observed among persons on parole.

Table 3: Characteristics of the revoked offenders for the total supervised population, FYs 2022 - 2024, as of September 30

FY	Supervision Risk Levels Intensive and Maximum		Unstable Housing		Less than HS Diploma		Employed		Female		Behavioral Health Team	
	Revoked	TSP	Revoked	TSP	Revoked	TSP	Revoked	TSP	Revoked	TSP	Revoked	TSP
2022	66.0%	53.7%	20.8%	9.5%	38.7%	30.8%	24.2%	51.5%	7.5	11.1	6.6	4.7
2023	50.9%	45.9%	18.9%	9.4%	39.8%	29.3%	25.0%	53.3%	8.5	12.0	7.0	4.2
2024	82.7%	49.3%	20.0%	8.9%	38.9%	28.1%	23.0%	53.0%	10.9	13.9	9.4	4.9

Although CSP strives to reduce recidivism and address offenders’ criminogenic needs while they are in the community, it is equally important for us to recognize and respond to offender noncompliance on supervision to protect public safety. We believe our evidence-based approach of focusing resources on the highest-risk offenders is the most efficient means of reducing recidivism. Moving forward, it will be important to develop other measures of recidivism to show the impact of our strategies.

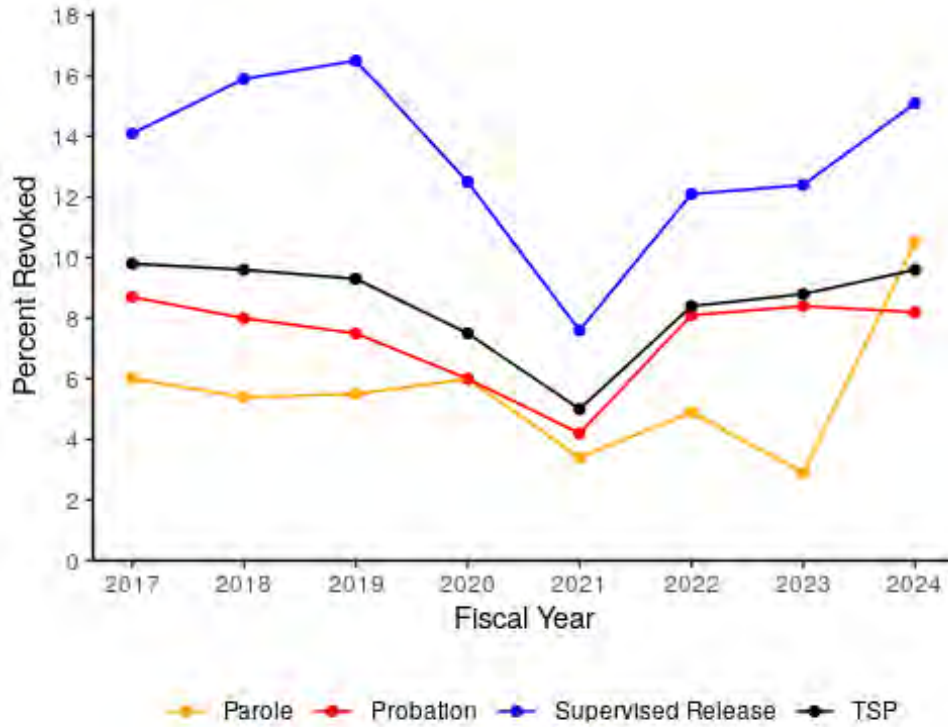


Figure 1: CSP total supervised population revoked to incarceration, by supervision type, FYs 2017–2024, as of September 30

Compared to the overall supervised population, offenders revoked during FY 2024 were characterized by the following:

- More likely to be assessed and supervised by CSP at the highest risk levels (82.7 percent compared to 49.3 percent of the total supervised population);
- More likely to be supervised by a behavioral health supervision team (9.4 percent compared to 4.9 percent of the total supervised population);
- Have unstable housing (20 percent compared to 8.9 percent of the total supervised population);
- Have lower educational attainment (38.9 percent with less than a high school education compared to 28.1 percent of the total supervised population); and
- If employable, less likely to be employed (23 percent compared to 53 percent for the total supervised population).

Female offenders were less likely than men to be revoked from supervision (Table 3). Women represented 13.9 percent of the overall supervision population during FY 2024, but only 10.9 percent of offenders revoked. Additionally, probationers were under-represented in the revoked population while offenders on supervised release were over-represented. Probationers comprised 68.7

percent of the FY 2024 supervised population through September 30, 2024, but only 64.4 percent of offenders revoked. Offenders on supervised release comprised 17.8 percent of the supervised population, but 27.9 percent of revoked offenders. Parolees and supervised releasees were revoked at higher rates in FY 2024 than in FY 2023 these two supervision types were also rearrested more frequently in FY 2024 than in FY 2023.

Successful Completion of Supervision

CSP characterizes supervision completions as “unsuccessful,” “successful,” or “other.” Unsuccessful completions include cases closed by revocation, regardless of whether the supervisee is incarcerated or returned to supervision, as well as cases returned to the sending jurisdiction out of compliance or pending an institutional hearing before the U.S. Parole Commission. The “other” category includes cases closed due to the death or deportation of the supervisee, as well as for administrative reasons. All other completions are categorized as successful, including those where supervision expires or is terminated prior to the satisfaction of some conditions.

In FY 2024 (through September 30, 2024), a total of 6,202 CSP supervision cases were closed: 5,096 probation/CPO/DSA cases; 835 supervised release cases; and 271 parole cases. Table 4 shows that 61.6 percent closed successfully. A 5.4 percentage point decrease from the same period in FY 2023 that correlates to a 6.1 percentage point *increase* in the revocation rate. The increase in the revocation rate does not seem to have been related to increases in the volume of AVRs filed by CSP or arrests under supervision.

Table 4: Case closures by success category, FYs 2019 - 2024, as of September 30

Fiscal Year	Total Exits	Successful	Unsuccessful		Other
			Revocations	Other Unsuccessful	
2019	4,947	67.7%	22.7%	4.9%	4.6%
2020	3,887	71.1%	21.1%	3.6%	4.3%
2021	2,920	80.4%	9.1%	3.0%	7.5%
2022	3,014	66.8%	22.3%	2.8%	8.1%
2023	4,906	67.0%	23.7%	1.6%	7.5%
2024	6,202	61.6%	29.8%	2.7%	5.4%

PRETRIAL SERVICES AGENCY (PSA):

The mission of the Pretrial Services Agency for the District of Columbia (PSA) is to promote pretrial justice and enhance community safety. In fulfilling this mission, PSA assists judicial officers in both the Superior Court of the District of Columbia (DC Superior Court) and the United States District Court for the District of Columbia (US District Court) by conducting a risk assessment for every arrested person who will be presented in court, identifying detention eligibility and formulating release recommendations, as appropriate, based upon the arrestee's demographic information, criminal history, drug use and/or mental health information. For defendants who are placed on conditional release pending trial, PSA provides supervision and treatment services intended to reasonably assure that they return to court and do not engage in criminal activity pending their trial and/or sentencing.

The District of Columbia (DC or District) operates a bail system that promotes clear and reasoned decisions about release or detention. The foundation of this system is the DC bail statute, which emphasizes the use of least restrictive release conditions for eligible defendants, provides an option of preventive detention for those who pose an unacceptable risk to the community, and limits the use of money-based detention. PSA employs evidence-based practices to help judges in the District of Columbia's local and federal courts make appropriate and effective bail decisions. PSA's efforts focus on creating a customer-centric culture that meets the needs of the judges, protects the rights of defendants, and remains cognizant of the Agency's responsibility to the DC community. The result is enhanced public safety, a fairer and more effective system of release and detention, and judicious use of jail resources.

PSA's current caseloads include individuals with charges ranging from misdemeanor property offenses to homicide. During FY 2024, PSA served 24,463 arrestees and defendants. The Agency supervised 15,676 defendants on pretrial release, which corresponds to an average of 7,995 defendants on any given day. Most defendants (92 percent) are awaiting trial in DC Superior Court, with a smaller number (8 percent) awaiting trial in US District Court. During this same period, PSA provided services to an additional 10,096 arrestees and defendants, which included completing criminal history checks for persons who were released on citation or personal recognizance or whose charges were dismissed prior to the first appearance in court. Additionally, PSA conducted drug testing for 6,875 non-

defendants, bringing the Agency's total responsibility to just under 31,338 individuals during the first 10 months of the fiscal year.

Defendants remained under supervision for an average of 110 days in FY 2024. This average is closer to pre-pandemic levels, when defendants remained under supervision for an average of 94 days. This average rose to a high of 214 days during FY 2021. In response to this increase, PSA reallocated staff and adjusted operations to minimize the likelihood of defendant rearrest and maximize court appearances. As FY 2024 comes to an end, this average has continued to trend downward but has still not reached pre-pandemic levels.

PSA's drug testing and innovative supervision and treatment strategies are recognized as models for the field of pretrial justice. The foundation of PSA's model approach includes:

- Providing timely and accurate information to the courts to support informed decision-making.
- Honoring the presumption of innocence and each defendant's right to pretrial release under the least restrictive conditions that assure community safety and return to court.
- Promoting the use of appropriate graduated sanctions and incentives in response to defendant behavior.
- Using evidence-based solutions and implementing continuous process evaluation to improve outcomes.
- Responding to behavioral health needs that may jeopardize a defendant's ability to adhere to court-ordered release conditions.
- Partnering with other criminal justice agencies and community organizations to build capacity for meeting defendants' social service needs.
- Effectively managing the appropriated funds entrusted to the Agency's stewardship.

PSA continues to facilitate requests for stakeholder education from national and international groups. Requests from domestic groups tend to focus more on understanding the technical aspects of how to replicate certain operations, particularly risk assessment. Requests from international groups generally focus on explanations of the US civil and criminal justice systems at the federal, state, and local levels; the role of various criminal justice system partners; the Drug

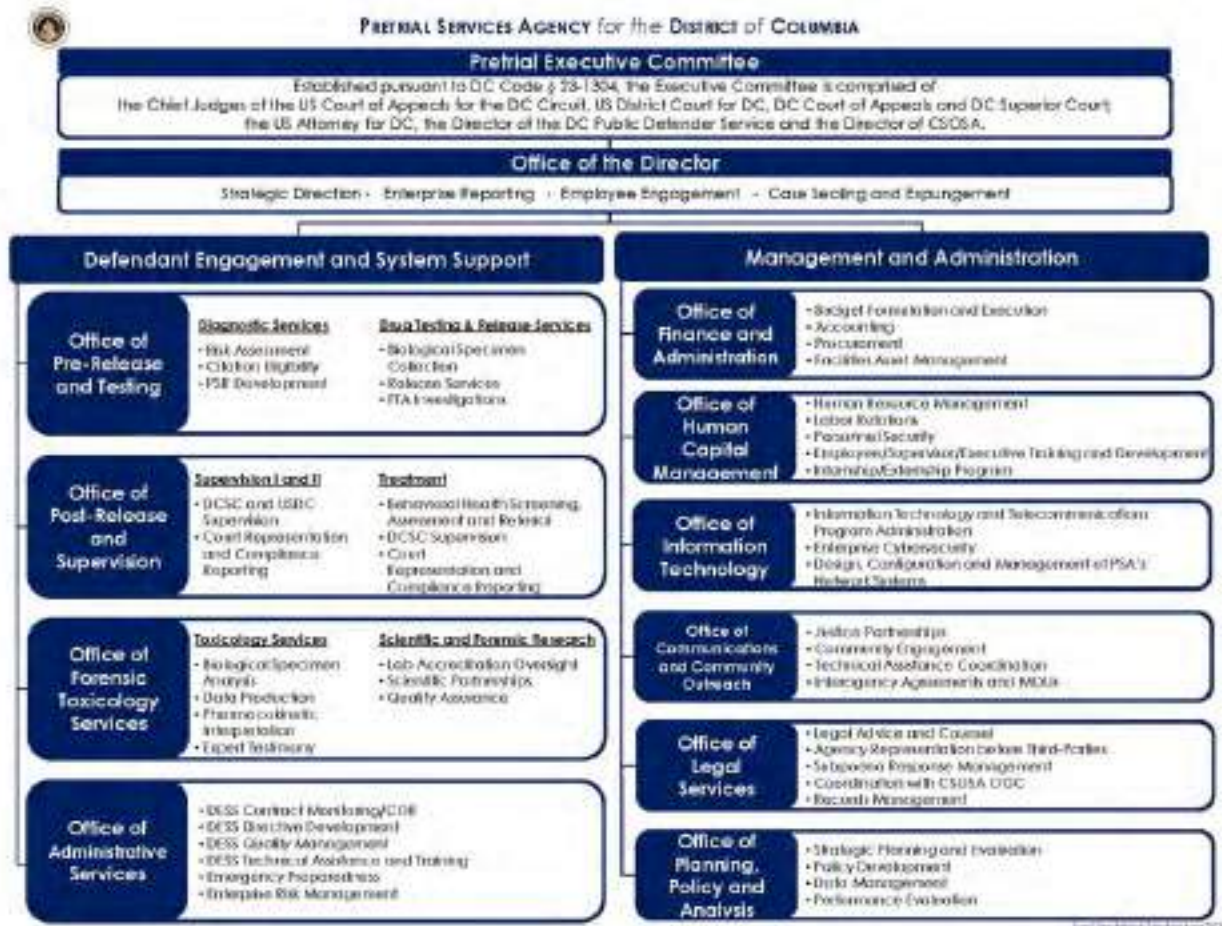
Court model; developing and implementing alternatives to incarceration; and supervision techniques for defendants charged with non-violent offenses.

ORGANIZATIONAL STRUCTURE

The organizational structure of CSOSA's Community Supervision Program is shown below:



The Pretrial Service Agency's organizational structure is shown below:



FIELD UNIT LOCATIONS

CSP's program model emphasizes decentralizing supervision from a single headquarters office (known as fortress supervision) in favor of supervising individuals in the community where they live and work. By doing so, CSOs maintain a more active, visible, and accessible community presence by collaborating with neighborhood police in the various Police Service Areas. Moreover, CSOs spend more of their time conducting home visits, worksite visits, and other activities that allow CSP to be a visible partner in public safety. However, continued real estate development in the District of Columbia creates challenges for CSP in obtaining and retaining space in the community for offender supervision operations.

CSP's cost savings efforts have required a reduction of five supervision field unit locations (25 K Street, NE, 1418 Good Hope Road, SE, 4415 South Capitol Street, SE,

601 Indiana Avenue, NW, and 300 Indiana Avenue, NW) since FY 2017. CSP currently maintains two headquarters locations (at 633 Indiana and 800 North Capitol), the Re-entry and Sanctions Center (RSC) (at 1900 Massachusetts), and four supervision field offices throughout DC:

1. 1230 Taylor Street, NW, [lease ends May 31, 2025]
2. 910 Rhode Island Avenue, NE, [lease ends January 31, 2026]
3. 3850 South Capitol Street, SE, [lease ends July 31, 2026] and
4. 2101 Martin Luther King Avenue, SE [lease ends February 7, 2027].

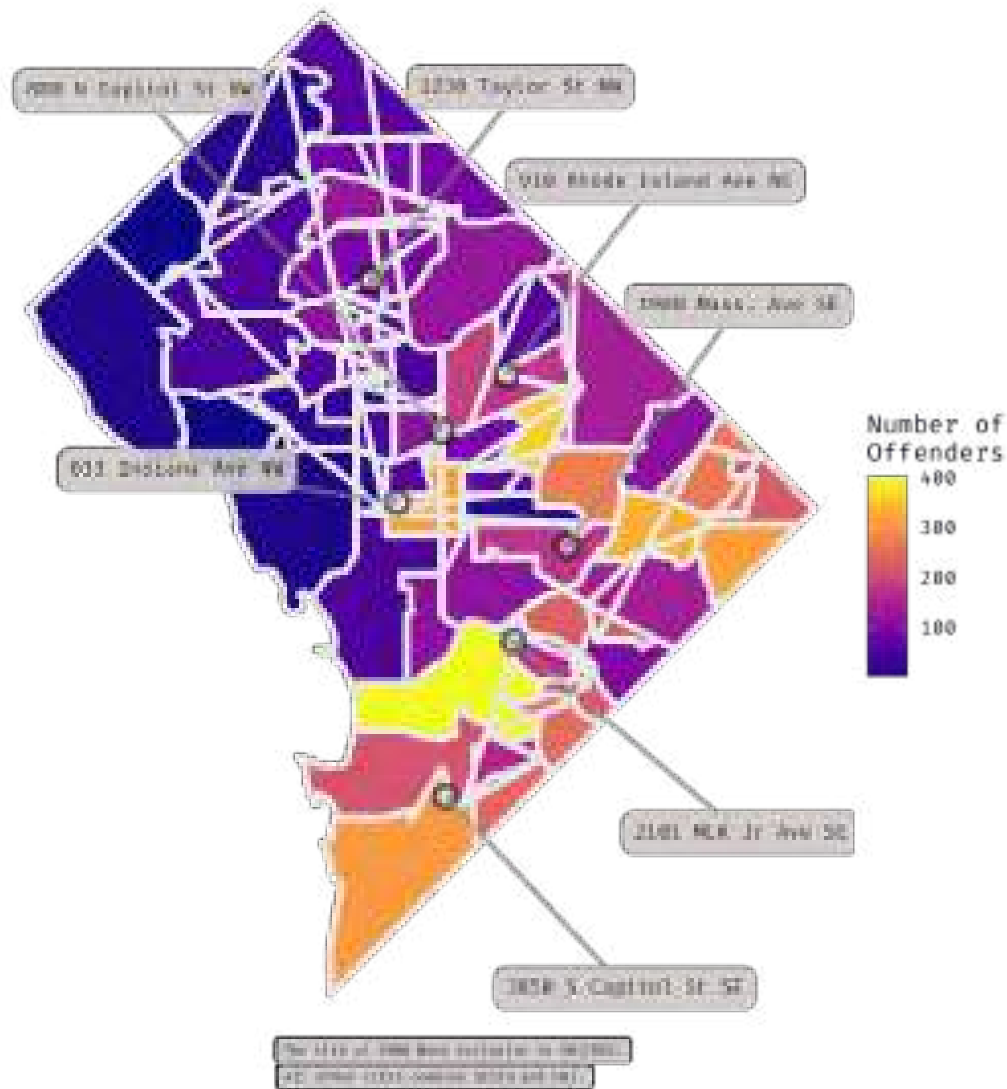


Figure 1. CSP office locations and offender residential density by police service area, September 2024

PSA Locations

PSA operations are located at four locations in the downtown area, including:

1. SCDC building located at 500 Indiana Avenue, NW, for defendant interviews and risk assessments, court support, and specimen collection
2. Elijah Barrett Prettyman building (U.S. District Court) located at 333 Constitution Avenue, NW, for federal defendant interviews, risk assessments, and court support
3. 633 Indiana Avenue, NW, which houses its Headquarters office, supervision and treatment programs
4. 90 K Street, NE, which houses its drug testing laboratory.

CSP PERFORMANCE GOALS, OBJECTIVE AND RESULTS

CSOSA's mission is to increase public safety, reduce recidivism, and support the fair administration of justice in close collaboration with the community. Although CSP and PSA have two distinct mandates and Strategic Plans, CSP's Strategic Goals align with the common objectives for the agency's management and operations.

CSP Strategic Goals:

- Strategic Goal 1: Reduce Recidivism by Targeting Criminogenic Risk and Needs Using Innovative and Evidence-based Strategies.
- Strategic Goal 2: Integrate Offenders into the Community by Connecting Them with Resources and Interventions.
- Strategic Goal 3: Strengthen and Promote Accountability by Ensuring Offender Compliance and Cultivating a Culture of Continuous Measurement and Improvement.
- Strategic Goal 4: Support the Fair Administration of Justice by Providing Timely and Accurate Information to Decision-Makers.

PERFORMANCE INDICATORS

Rearrest

In FY 2024, 18.2 percent of CSP offenders were rearrested in DC. More than three-quarters of these arrests were for new charges. Both percentages—supervised persons arrested in DC and those arrested on new charges—increased somewhat in FY 2024, as compared to FY 2023. When Maryland and Virginia arrests are included, 20.6 percent of offenders supervised by CSP during the fiscal year were rearrested, but the trends are similar.

Generally, offenders on supervised release are rearrested at a consistently higher rate than parolees and probationers. This pattern continued into FY 2024 with just over one-quarter of supervised releasees rearrested (DC, MD, and VA; all charges considered), demonstrating the necessity for us to continue allocating resources to address the criminogenic needs of this group.

Table 5: Percentage of total supervised population rearrested, FY 2019 - FY 2024.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Probation*						
DC Arrests	19.5%	17.7%	14.7%	16.5%	17.0%	17.3%
DC Arrests (new charges)**	15.4%	14.0%	12.1%	13.4%	13.6%	13.7%
DC/MD/VA Arrests	21.8%	19.9%	16.7%	18.9%	19.5%	19.7%
Parole						
DC Arrests	17.3%	15.2%	11.3%	9.5%	12.4%	13.6%
DC Arrests (new charges)**	12.8%	9.6%	7.5%	6.4%	8.2%	8.1%
DC/MD/VA Arrests	19.0%	16.3%	11.9%	10.4%	13.1%	15.3%
Supervised Release						
DC Arrests	30.5%	25.3%	25.2%	22.9%	22.7%	23.8%
DC Arrests (new charges)**	20.7%	17.4%	18.3%	17.3%	16.3%	16.5%
DC/MD/VA Arrests	32.4%	26.7%	27.1%	24.8%	25.4%	26.0%
Total Supervised Population						
DC Arrests	21.7%	19.3%	17.1%	17.3%	17.8%	18.2%
DC Arrests (new charges)**	16.4%	14.4%	13.3%	13.6%	13.8%	13.9%
DC/MD/VA Arrests	23.9%	21.2%	18.9%	19.5%	20.2%	20.6%

*Includes offenders with Deferred Sentencing Agreements (DSA) and individuals with Civil Protection Orders (CPO).

**Excludes arrests made for parole or probation violations.

Computed as the number of unique offenders arrested in reporting period as a function of total number of unique offenders supervised in the reporting period.

The following table details the types of charges associated with the arrests of individuals while under supervision.

The total number of arrest-charges of offenders on CSP supervision during FY 2024 fell by almost fifteen percentage points from FY 2023. However, the composition of charge types shifted modestly. The following charge types grew proportionally more common: public order offenses (2.2 points), drug offenses (1.6 points), other offenses⁵ (1.0 points), firearm offenses (0.6 points), and simple assaults (0.3 points). The following charge types were less common: release condition violations (-4.9 points) and violent offenses (-0.9 points).

⁵ Other offenses includes but is not limited to: traffic violations, vehicle registration violations, obstruction of justice, flight from a law enforcement officer.

Table 6: Number of arrest charges and their ratio for offenders rearrested in DC while under CSP supervision, FY 2018 - FY 2024, as of September 30

Charge Category*	FY 2018		FY 2019		FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Firearm Offenses	577	6.5%	652	8.0%	1,077	15.9%	1,178	19.7%	1,243	14.9%	1,241	13.8%	1,103	14.4%
Property Offenses	1,168	13.2%	1,285	15.8%	1,108	16.3%	1,069	17.9%	978	11.7%	966	10.8%	829	10.8%
Simple Assaults	1,086	12.2%	1,028	12.6%	884	13.0%	893	14.9%	944	11.3%	988	11.0%	866	11.3%
Public Order Offenses	1,151	13.0%	976	12.0%	621	9.1%	435	7.3%	1,673	20.0%	1,402	15.6%	1,370	17.8%
Drug Offenses	940	10.6%	894	11.0%	644	9.5%	418	7.0%	428	5.1%	375	4.2%	449	5.8%
Violent Offenses	397	4.5%	373	4.6%	443	6.5%	380	6.4%	1,324	15.9%	1,336	14.9%	1,074	14.0%
Other Offenses	1,023	11.5%	497	6.1%	168	2.5%	212	3.5%	142	1.7%	313	3.5%	348	4.5%
Release Condition Violations	2,526	28.5%	2,440	30.0%	1,842	27.1%	1,398	23.4%	1,614	19.3%	2,359	26.3%	1,647	21.4%
TOTAL**	8,868	100%	8,145	100%	6,787	100%	5,983	100%	8,346	100%	8,980	100%	7,686	100%

*Each Charge Category includes the following charges:

Violent Offenses: Murder/Manslaughter, Forcible Rape, Sex Offenses, Robbery, Carjacking, Aggravated Assault, Assault With a Deadly Weapon, Assault With the Intent to Kill, Kidnapping, Offenses Against Family & Children (e.g., child abuse, kidnapping)

Public Order Offenses: DUI/DWI, Disorderly Conduct, Gambling, Prostitution, Traffic, Vending/Liquor Law Violations, Drunkenness, Vagrancy, Curfew and Loitering Law Violations

Firearms Offenses: Firearms - Carrying/Possessing

Simple Assault: Simple Assaults

Property Offenses: Arson, Burglary, Larceny-Theft, Fraud, Forgery and Counterfeiting, Embezzlement, Motor Vehicle Theft, Stolen Property, Vandalism

Drug Offenses: Drug Distribution and Drug Possession

Release Condition Violations: Parole and Probation Violations

Other Offenses: Other Felonies and Misdemeanors

**Arrested offenders may be charged with more than one offense.

Drug Use

CSP uses drug testing to both monitor the offender's compliance with the releasing authority's requirement to abstain from drug use (which may also include alcohol use) and to screen the offenders for substance use. All CSP drug-testing protocols were paused in March 2020 due to COVID-19. In July 2020, two CSP collection units, 2101 Martin Luther King Avenue, SE, and 633 Indiana Avenue, NW, resumed

operations, though testing was restricted to offenders assigned to HIST. In June 2022, CSP's drug testing program resumed in full, with a few operational adjustments. Specifically, CSP decided its smaller collection units at 3850 South Capitol Street and 1230 Taylor Street, which had suspended operations at the outset of the pandemic, would not re-open. The small collection unit at the RSC, which tests only RSC residents, resumed full operations in April 2023.

All offenders are required submit to drug testing during the intake process. Offenders transitioning to release in the community through a federal BOP Residential Reentry Center (RRC) are also required to submit to twice-weekly tests during the period of residence. Drug testing is an essential component of supervision because it provides information about risk (i.e., whether the offender is using drugs and may be engaging in criminal activity related to drug use) and need (i.e., whether the offender needs treatment and can fully participate in and benefit from ancillary stabilization services).

After an initial drug test at intake, offenders are placed on a regular drug testing schedule with the frequency of testing informed by several factors, such as indicators of substance use (including the results of their intake test), supervision risk level, and length of supervision period. An offender's drug-testing schedule may be modified during the supervision period in response to considerations such as test results or changes in assessed risk. An offender's drug-testing schedule may also be suspended for a variety of administrative reasons, including a change in supervision status from active to monitored or warrant, the offender's case transferring from the district to another jurisdiction, a rearrest, or admission to a substance abuse treatment program (at which point testing is conducted by the treatment provider). CSOs may also direct offenders subject to the drug testing protocol to submit to spot tests, regardless of the offenders' histories of drug use or records of negative tests.

PSA tests CSP offender urine and oral fluid samples for up to twelve substances (Marijuana, PCP, Opiates, Methadone, Cocaine, Amphetamines, Creatinine, Heroin, ETG, Synthetic Cannabinoids, Alcohol, and Fentanyl). PSA began performing oral fluid testing in FY 2021. CSP offender drug testing results are transmitted electronically from PSA daily, and drug test results are reported in SMART for CSO action. In FY 2015, CSP discontinued marijuana testing for most probationers due to changes in the District of Columbia's law, but CSP continues to test parolees and supervised releasees for marijuana.

In FY 2020, CSP collected an average of 8,195 samples from 2,787 unique offenders per month in the approximately nine months that offender drug collection and

testing activities were performed at four collection sites and the RSC. In 2024 (as of September 30, 2024), following the pandemic, CSP collected an average of 6,438 samples from 2,582 offenders per month at two collection sites and the RSC.

Of the tested population in FY 2024, 47.7 percent tested positive for illicit drugs (excluding alcohol) at least one time, which is lower than pre-COVID-19 levels in FY 2019 (when 51.4% tested positive). Of the 10,911 persons in the FY 2024 TSP, 8,672 (79.4%) were tested for fentanyl one or more times and 699 (8.0%) of those tested were positive at least once since starting their supervision.

Table 7: Percentage of active tested population with one or more positive drug tests, FY 2018 - FY 2024

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Tests including alcohol	60.5%	55.7%	45.5%	36.8%	70.4%	70.6%	70.2%
Tests excluding alcohol	56.9%	51.4%	41.3%	34.5%	45.8%	48.0%	47.7%

CSP analyzes substance use among individuals who test positive for drugs during the year. The percentage of supervised offenders ever testing positive for marijuana, PCP, opiates, methadone, and heroin declined from 2023 to FY 2024, but it increased for cocaine, synthetic cannabinoids, fentanyl, and amphetamines. This was especially true for all opiates including heroin and methadone. CSP addresses high-risk offenders who consistently test positive for drugs by placing them in treatment, administering sanctions as needed to restore compliance, and rewarding offenders when they return to compliance. CSP will continue to monitor drug use trends and their implications for drug testing procedures to ensure that our drug testing program most effectively detects and deters use by persons under community supervision.

Table 8: Percentage of supervised offenders ever testing positive in FY 2020 - FY 2024, as of September 30

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Marijuana	46.7%	57.4%	36.5%	21.3%	19.5%
Cocaine	32.6%	20.1%	30.0%	21.0%	21.5%
PCP	17.4%	18.5%	18.8%	12.6%	12.4%
Synthetic Cannabinoids	8.3%	12.1%	6.7%	4.4%	4.5%

Opiates	22.2%	10.5%	17.8%	9.8%	8.4%
Fentanyl				6.1%	7.5%
Methadone	3.3%	4.5%	3.2%	1.9%	1.4%
Heroin	7.4%	3.0%	5.5%	2.7%	1.6%
Amphetamines	4.4%	2.7%	6.8%	5.6%	9.9%

STRATEGIC GOAL 1: REDUCE RECIDIVISM

CSP's first strategic goal is to reduce recidivism by targeting criminogenic risk and needs using innovative and evidence-based strategies.

Program Summary

Effective supervision begins with a comprehensive knowledge of the supervised individual. An initial risk and needs assessment provides a basis for case classification and identification of the individual's specific needs. The assessment recommends an appropriate supervision level, which correlates to the risk the person is likely to pose to public safety and results in an individualized prescriptive supervision plan based on their needs.

CSP measures individual offender's risks to public safety based on particular attributes that are predictive of future behavior while under supervision or after the period of supervision ends. These risks are either static or dynamic in nature. Static factors are fixed conditions (e.g., age, number of prior convictions) that cannot change, but to some extent, can predict recidivism. Dynamic factors, however, can be influenced by interventions and are, therefore, important in determining the individual's level of risk and needs. These factors include substance abuse, educational status, employability, community and social networks, patterns of thinking about criminality and authority, and the individual's attitudes and associations. If positive changes occur in these areas, the likelihood of recidivism is reduced.

Incarcerated Offenders

Following adjudication of guilt in the Superior Court of the District of Columbia, offenders may be sentenced to incarceration in facilities managed by the federal Bureau of Prisons (BOP). Most of these offenders will eventually enter CSP community supervision (parole or supervised release) after completing their terms of incarceration.

Table 9: DC offenders in federal BOP facilities, 2019 - 2024

Date	Female	Male	Total
09/30/2019	81	3,682	3,763
09/30/2020	60	2,969	3,029
09/30/2021	75	2,676	2,751
02/02/2022	34	2,327	2,361
07/27/2023	39	2,330	2,369
10/10/2024	64	2,389	2,453

Source: BOP SENTRY data system

On October 10, 2024, there were 2,453 inmates (2,389 male; 64 female) housed in facilities managed by, or under contract with, the federal BOP following adjudication in the Superior Court of the District of Columbia. These figures do not include 341 inmates (298 male; 43 female) who, while in BOP custody on October 10, 2024, were not housed at a regular BOP facility. These individuals were accounted for as being in-transit (e.g., on a bus or in a temporary holding facility) to or from a BOP facility on that date. The states with the highest population of DC offenders were West Virginia (498), Pennsylvania (458), and Kentucky (166). The leading three states housing male inmates were West Virginia (480), Pennsylvania (449), and Kentucky (165). The leading three states housing female inmates were West Virginia (18), Texas (11), and Florida (10).

Table 10: Federal BOP facilities housing most of DC offenders, as of October 10, 2024

Facility	State	Female	Male	Total
FCI Hazelton	WV	14	177	191
USP Hazelton	WV	0	142	142
USP Canaan	PA	0	140	140
FCI Fort Dix	NJ	0	125	125
FCI Petersburg (Low)	VA	0	91	91

Source: BOP SENTRY data system

CSP New Offender Intakes

During FY 2024, 4,640 offenders entered CSOSA supervision: 3,475 on probation; 620 released from incarceration on parole or supervised release; 172 offenders with DSAs; and 373 individuals with CPOs (see [Table 11](#)).

Table 11: Offender entries by supervision type, FYs 2022 - 2024, as of September 30

	Probation		Parole		Supervised Release		DSA		CPO		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
2022	3,336	80.4%	187	4.5%	432	10.4%	105	2.5%	91	2.2%	4,151	100.0%
2023	3,002	78.8%	77	2.0%	441	11.6%	183	4.8%	105	2.8%	3,808	100.0%
2024	3,475	74.9%	97	2.1%	523	11.3%	172	3.7%	373	8.0%	4,640	100.0%
Change Over Last Year	473	15.8%	20	26.0%	82	18.6%	-11	-6.0%	296	384.4%	832	21.8%

Overall, the number of FY 2024 intakes increased more than 22 percent compared to FY 2023 (3,808 intakes). There were 16 percent more probation entries, 26 percent more parolee intakes, and 19 percent more entries to supervised release during FY 2024 as compared to FY 2023.

Approximately 7 percent of individuals who began supervision in FY 2024 had been under CSP supervision during the three years prior to their supervision begin date. Among those exiting supervision during the same timeframe in FY 2021, about 21 percent returned to CSP supervision within three years of their FY 2020 exit date.

The proportion of entrants returning to CSP supervision within three years reflects reductions relative to most prior years, but not FY 2020: those who exited supervision in FY 2021 were 1.4 percentage points more likely to return to supervision than were those who exited in FY 2020.

Risk Classification Systems

In FY 2023, CSP used several assessment instruments to identify risk and needs. At intake, CSP used the Triage Screener to establish an initial supervision level based on static risk factors. Thereafter, CSP conducted the more extensive Auto Screener risk and needs assessment instrument and updated the supervision level as appropriate.

During FY 2023, CSP transitioned to using the Dynamic Risk Assessment for Offender Reentry (DRAOR) assessment for case planning (Serin 2015, 2017). The DRAOR is designed to focus the attention of both the supervision officer and the offender on sources of stable risks (e.g., low impulse control, high sense of entitlement, anti-social peer association), acute risks (e.g., negative mood, access to victims), and protective factors or strengths (e.g., social support, pro-social identity), promoting a therapeutic alliance throughout the course of supervision. The adoption of the DRAOR is one component of CSP's efforts to update its case

planning and management procedures in response to research findings and evolving standards of correctional practice.

Near the start of FY 2024, CSP ended use of the Auto Screener and the Triage Screener in favor of a new, fully automated risk assessment system, the Dynamic Assessment of Risk Under Supervision (DARUS), which integrated with the Supervision, Management and Automated Record Tracking (SMART), CSP's offender case management system. The DARUS system assesses each offender on the CSP caseload daily for risk of arrest for a violent, weapon, or sex offense, and recommends an appropriate supervision level. The case management system alerts the CSO of events requiring score review (e.g., when a change in supervision level is recommended). The DARUS system also recommends supervision levels for offenders newly assigned to supervision, replacing the functionality of the Triage Screener, and helping ensure offenders are assigned to an appropriate team from their first day of supervision.

The DARUS models use DRAOR assessment information, but DARUS can return valid recommendations for offenders not yet assessed using DRAOR, as is often the case in the early days of supervision. Once a CSO completes the DRAOR, its information is factored into the DARUS system's recommendations the next day. The automation of the DARUS system ensures CSP's risk assessments are refreshed daily to reflect the latest information (e.g., new arrests and updated risk and protective factors from the DRAOR) while reducing the time CSOs are obligated to spend on offender assessments.

Offender Risk Level

Offenders are supervised according to the risk they pose to public safety. Assessment tools are used to aid in the determination of an offender's risk level. Supervision is individualized to each offender, employing strategies that adhere to evidence-based practices. On September 30, 2024, approximately 47.4 percent of CSP offenders were assessed and supervised at the highest risk levels (intensive and maximum) (Table 12).

Table 12: CSP supervised offenders by supervision risk level, FY 2023 - FY 2024, as of September 30

Supervision Level	FY 2023		FY 2024	
	N	%	N	%
Intensive	1,292	20.1%	1,411	19.7%
Maximum	2,012	31.3%	1,994	27.8%

Medium	1,954	30.4%	1,998	27.8%
Minimum	764	11.9%	1,558	21.7%
TBD*	75	1.2%	148	2.1%
NA**	41	0.6%	26	0.4%
Missing***	293	4.6%	42	0.6%
Total Supervised	6,431	100.0%	7,177	100.0%

*Offenders in To Be Determined (TBD) status are eligible for an Auto Screener assessment but have not yet had one completed. Offenders in this status are supervised by CSP at the Maximum supervision level until their assessment has been completed.

**Auto Screener assessments are not required for misdemeanants residing outside of DC who are supervised primarily by mail. If an offender does not require an assessment, his/her risk level remains as "NA".

***In October 2021, CSOSA transitioned to its new data capture system, SMART21. During that transition, several bugs were introduced that impacted the system's ability to automatically populate certain supervision levels based on an offender's supervision status. Approximately two-thirds of the offenders missing supervision levels were assigned to monitoring, investigations or interstate teams and may require their supervision level to be updated to "NA".

STRATEGIC GOAL 2: REINTEGRATION

CSP's second strategic goal is to integrate offenders into the community by connecting them with resources and interventions.

Program Summary

A cornerstone of CSOSA's public safety strategy is to forge partnerships with city agencies, social service providers, businesses, the faith-based community, and individual community members. Collaboration with community partners is important in the offender reintegration process. Establishing effective partnerships with community organizations facilitates and enhances the delivery of treatment and support services to address the needs of individuals who demonstrate the desire and ability to live as productive members of the community. These partnerships also create opportunities for offenders to connect to natural support systems in the community. CSP develops partnerships to provide job training, housing, education, and other services for offenders, as well as to identify organizations with whom applicable offenders can complete their community service requirements. In addition, CSOSA develops and maintains Criminal Justice

Advisory Networks (CJAN) in each police district. CJANs are networks of community members, faith-based organizations, business leaders, schools, civic organizations, businesses, nonprofit organizations, government agencies, local law enforcement entities, and other stakeholders who collaborate to identify solutions to public safety issues and to promote opportunities for offenders to become productive, law-abiding members of their communities.

CSP's Intergovernmental and Community Affairs Specialists mobilize the community, identify resources to address supervisee needs, build community support for CSOSA programs, and establish relationships with human service agencies, as well as the faith-based community, businesses, and non-profit organizations. These efforts enhance offender supervision, increase community awareness and acceptance of CSP's work, and increase the number of jobs and services available to offenders.

CSOSA/Faith Community Partnership

Initiated in FY 2002, the CSOSA/Faith Community Partnership provides reintegration services for offenders returning to the community from incarceration. These services are designed to support and enhance the participant's successful re-entry into the community. This program bridges the gap between prison and community by welcoming the offender home and helping them get started with a new life.

The program's primary focus is its Mentoring Initiative, which links offenders with concerned members of the faith community who offer support, friendship, and assistance during the challenging period of re-entry. Participating offenders are matched with a volunteer mentor from one of the participating faith-based institutions to assist them in navigating the often-overwhelming transition from prison to neighborhood.

The philosophy of mentoring is to build strong moral values and provide positive role models for offenders returning to our communities through coaching and spiritual guidance. Mentors also help identify and tap into faith-based resources that assist in the growth and development of mentees.

Since the Faith-Based Initiative began in 2002 through FY 2024, 405 faith institutions have been certified as mentor centers, 2,343 community members have been recruited and trained as volunteer mentors, and 6,630 referrals have been made to the program.

STRATEGIC GOAL 3: ACCOUNTABILITY

CSP's third strategic goal is to strengthen and promote accountability by ensuring offender compliance and cultivating a culture of continuous measurement and improvement.

Program Summary

Accountability is the basis of effective offender management. Supervisees must know that CSP is serious about compliance with the conditions of their release and that violating those conditions will bring swift and certain consequences. CSP reinforces the concept of accountability throughout the supervision process, tying supervision success to the supervisees' choices and actions.

CSP establishes an accountability structure at the start of each supervision term that balances swift and certain responses to non-compliant behavior with incentives (e.g., reductions in supervision level or frequency of drug testing) for compliance and other indications the supervisee is progressing toward desistance from criminality. Individuals under supervision provide a written acknowledgment of the responsibilities and consequences of community supervision under probation, parole, or supervised release as granted by the Superior Court of the District of Columbia or the U.S. Parole Commission. Violations are swiftly met with graduated responses conditioned by the offender's risk level and the number and severity of the transgressive behavior(s).

Community-Based Supervision

When CSOSA was established, supervision officers supervised large caseloads from centralized downtown locations and had minimal contact with individuals in the community (known as fortress supervision). Committed to implementing a community-based approach to supervision, CSP made proven evidence-based practices a reality in the District of Columbia. The agency reimagined the role of supervision staff. Rather than Probation and Parole Officers working from a central location, the supervision staff are now Community Supervision Officers located at field sites throughout the community (known as geographic-based supervision). CSOs are assigned caseloads according to geographic locations, or Police Service Areas, allowing CSOs to supervise groups of supervisees in the same neighborhood and get to know the community. This supervision practice also complements the DC MPD's community-oriented policing strategy. Now, most CSOs spend part of their workday in the community, interacting with the supervisee where they live

and work. CSOs supervise a mixed probation, supervised release, and parole caseload. They perform home and employment verifications and visits, including accountability tours, which are face-to-face field contacts with supervisees conducted jointly with a DC MPD officer.

Close Supervision

The most important component of effective close supervision is caseload size. Prior to the Revitalization Act,⁶ supervision caseload ratios were over 100 offenders for each officer, far in excess of those recommended by nationally recognized standards and best practices. Caseload ratios of this magnitude made it extremely difficult for CSOs to acquire thorough knowledge of the supervisee’s behavior and associations in the community and apply supervision interventions and swift sanctions, or to hold offenders accountable through close monitoring.

CSP CSOs perform investigative, diagnostic and direct supervision functions. With resources received in prior fiscal years, CSP reduced supervision CSO caseloads to more manageable levels. The ratio of total supervisees on September 30, 2024 (7,177) to on-board supervision CSO positions (187) was 38.4:1. CSP has lower caseloads for individuals on specialized supervision units, such as HIST, mental health and sex offender.

Table 13: Supervision caseload summary for authorized supervision CSO positions (on-board only), FYs 2020 - 2024, as of September 30

Fiscal Year	Total Supervised Offenders as of September 30th	On-Board Supervision CSOs*	On-Board CSO Caseload Ratio
2020	7,321	187	39.1:1
2021	6,076	219	27.7:1
2022	6,901	189	36.5:1
2023	6,431	179	35.9:1
2024	7,177	187	38.4:1

*Note: Additional CSO positions perform diagnostic and investigative functions.

⁶ Public Law 105-33, Title XI

Sanctions

Establishing offender accountability is another focus of supervision. Implementing appropriate graduated sanctions to respond to violations of conditions of release is a critical element of CSP's supervision model. Research emphasizes the need to impose sanctions quickly and uniformly for maximum effectiveness. A swift response to non-compliant behavior can restore compliance before the individual's behavior escalates to include new crimes. From its inception, CSP worked closely with the Superior Court of the District of Columbia and the U.S. Parole Commission to develop a range of sanctioning options that can be implemented in response to non-compliant behavior.

If CSP is unable to restore compliance by leveraging the discretion afforded by the conditions in the specific case, if the non-compliant behavior escalates, or if CSP judges that the public safety risk cannot be contained by actions within the bounds of its discretion, the CSO informs the releasing authority by filing an AVR. An AVR is also filed with the releasing authorities in response to any new arrest.⁷

Global Positioning System (GPS) Electronic Monitoring: Prior to January 2024, GPS monitoring was a supervision tool used to enforce curfews and stay away orders, as well as to sanction non-compliant behavior. Though ordered by the releasing authority in some instances, CSOs typically initiated GPS monitoring as an administrative sanction in response to non-compliance. The DC Court of Appeals' decision in *Davis v. U.S.* eliminated CSP's discretionary use of GPS monitoring as an administrative sanction. CSOs now file an AVR with the releasing authority requesting GPS as a sanction before employing its use. As of September 30, 2024, there were 91 offenders subject to GPS monitoring by one of the releasing authorities versus 382 on September 30, 2023. CSP shares offender GPS data with other law enforcement entities, including the DC MPD, the U.S. Attorney's Office and the U.S. Marshals Service, as appropriate.⁸

RSC at Karrick Hall: The RSC, which opened in February 2006, provides intensive assessment and reintegration programming for high-risk offenders/defendants. In FY 2019, the program provided intensive assessment, reentry, and substance use

⁷ An AVR is filed with the Superior Court of the District of Columbia in response to any new arrest in every probation case. For supervised release and parole cases, an AVR is filed with the U.S. Parole Commission in response to any new arrest where the Agency is requesting revocation or a modification of release conditions.

⁸ *Davis v. U.S.*, 17-CF-1376 (December 21, 2023).

treatment-readiness counseling in a 24/7 residential setting. The RSC program is specifically tailored for offenders with long histories of crime and substance use disorders coupled with long periods of incarceration and little outside support. These individuals are particularly vulnerable to both criminal and drug relapse. Most supervisees that complete the RSC program are determined to need substance use disorder treatment services and are referred to contract treatment vendors or community-based providers. From FY 2020 through FY 2024, CSP added cognitive behavioral interventions to the programming offered at the RSC to respond to the evolving and complex criminogenic needs of our offender population. Cognitive behavioral programming is designed to help supervisees address social and emotional barriers to sobriety and overall supervision compliance

Routine Drug Testing

Routine drug testing is an essential element of supervision and sanctions. Given that two-thirds of the supervised population has a history of substance use disorder, an aggressive drug-testing program is necessary to detect drug use and interrupt the cycle of criminal activity related to use. The purpose of drug testing is to identify those individuals who are using illicit substances and to provide appropriate sanctions and/or treatment interventions for persons under supervision, and treatment recommendations for those under investigation. AVRs are typically issued to the releasing authority for positive drug tests only when the positive test is combined with other significant violations.

Substance Use Disorder Treatment

CSP is committed to providing a range of treatment options to offenders under supervision. Addressing an individual's illicit substance use through drug testing and appropriate sanction-based treatment provides the support necessary for the offender to establish a productive, law-abiding life.

CSP Substance Abuse Treatment Need: CSP estimates treatment need for offender entrants by considering both actual drug use (as measured by surveillance testing) and court orders for drug treatment (or treatment evaluation) within the first year of supervision.

CSP reviewed FY 2021 intakes for a one-year period after their supervision start date to determine estimated annual substance use disorder treatment needs. In FY 2021, a total of 2,238 individuals entered CSP supervision. About 9 percent of FY

2021 intakes (192 individuals) tested positive for drugs (excluding positive tests for alcohol) on three or more occasions within one year of their supervision start date.⁹

Many persistent drug users require full substance use disorder treatment services to address their addiction, which may include residential detoxification services (7 days) (where applicable), followed by residential treatment (28-90 days), and outpatient treatment (54 sessions) or transitional housing (90 days).

CSP addresses offender substance use disorder treatment needs through contracts with service providers for a range of residential, outpatient, transitional housing, and sex offender treatment services. We also contract for drug testing and ancillary services, such as mental health screening and assessments, to address the multiple needs of the population. CSP also assists supervisees with community- and City-based substance use disorder treatment services, when appropriate.

Supportive Housing

Lack of housing continues to be an ongoing critical need and challenge for supervisees, particularly among the older, disabled or medically fragile, or sex offender populations, increasingly so given the changing socio-economic landscape of the District of Columbia, now one of the most expensive residential markets in the country. As an ancillary stabilization service, CSP provides short-term non-treatment supportive housing through contract providers to a limited number of supervisees who are in a living situation with no fixed address, in a public housing shelter, or living in acutely unstable housing situations.

Of the 4,640 individuals entering supervision in the twelve months of FY 2024, 7.7 percent had unstable housing at intake. On September 30, 2024, 975 (8.9 percent) of the 10,911 individuals under CSP supervision had unstable housing. Most of these offenders resided in homeless shelters or had no fixed address. It is important to note that the definition used by CSP to identify individuals whose living conditions are unstable is less comprehensive than that developed by the U.S.

⁹ While this is considerably lower than the percentage of persistent drug use in previous years (e.g., approximately 30 percent of FY 2019 entries tested positive for illicit substances on three or more occasions within one year of starting supervision), it should be noted that drug testing operations were halted March – July 2020 because of the COVID-19 pandemic. When they resumed in August 2020, testing was limited to only spot tests of the highest risk offenders. That limitation was relaxed in June 2022. The pandemic-related restrictions on drug testing mean that the additional analysis of the persistent drug users, for example, by supervision level and special conditions, provided in previous versions of this document would not be representative of the true population of persistent drug users entering CSP supervision. Therefore, we did not update that analysis.

Department of Housing and Urban Development. As such, CSP's estimate of offenders in unstable housing conditions is likely conservative by national standards.

Intensive Cognitive Behavioral Interventions Unit

CSP aims to increase supervisee employability and employment as well as improve educational achievement through in-house service delivery and partnerships with external entities. Through our Intensive Cognitive Behavioral Interventions Unit (ICBIU), CSP assesses and responds to offenders' individualized educational and vocational needs.

In FY 2024, ICIBU provided services both virtually and in-person at the following locations:

- 633 Indiana Avenue, NW
- 2101 Martin Luther King Avenue, SE
- 1230 Taylor Street, NW, and
- 910 Rhode Island Avenue, NE.

The ICBIU assesses and responds to the individual criminogenic, vocational, and educational needs of offenders using a holistic approach. The ICBIU assists the offender in successfully reintegrating into society by providing cognitive-behavioral and life skills interventions; educational assessment and instruction; vocational skills training and employment readiness; domestic and interpersonal violence intervention; and substance abuse treatment and supportive housing placements.

Persons participating in ICBIU programming are expected to report up to four (4) hours per day, four (4) days per week. The length of participation in the ICBIU varies from 30 to 180 days, conditional upon the individual's performance, progress, compliance, adjustments to intervention, and prognosis towards continued prosocial change.

Engagement and Intervention Centers

CSP's Engagement and Intervention Centers (EICs), formerly named Day Reporting Centers, provide integrated and wrap-around services to the highest-risk individuals who are non-compliant under CSOSA supervision. They more fully integrate supervision, interventions, and programming to help offenders improve compliance with supervision, obtain meaningful employment, improve their educational level, problem-solve more effectively, and successfully complete

supervision. The EICs encompass five separate interventions related to education, employment services, impulse control and decision-making, and other pro-social behaviors. At present, in-person EIC services are offered at four locations:

- 3850 South Capitol Street, SE
- 2101 MLK Avenue, SE
- 1230 Taylor Street, NW; and
- 910 Rhode Island Avenue, NE.

The EICs are distinguished from the ICBIU by their more exclusive focus on the highest-risk individuals and their greater integration of supervision staff with the delivery of rehabilitative services.

Other Treatment

CSP also provides in-house anger management counseling and life skills training to help offenders develop the skills necessary to sustain themselves in the community.

STRATEGIC GOAL 4: SUPPORT JUSTICE

CSP's fourth strategic goal is to support the fair administration of justice by providing timely and accurate information to criminal justice decision-makers.

Program Summary

Public safety in the District of Columbia cannot be accomplished by CSOSA alone. One of CSP's key responsibilities is to share accurate and timely information, when appropriate, and to provide meaningful recommendations, consistent with the supervisee's risk and needs profile, to criminal justice decision-makers. The quality and timeliness of this information have a direct impact on public safety in the District of Columbia.

Establishing effective partnerships with other criminal justice agencies facilitates close supervision of offenders in the community. CSP works closely with law enforcement entities, the District of Columbia government, local faith-based and non-profit organizations to provide critical social services to the offender population. CSP engages in both information and resource sharing efforts with our partners to facilitate decision-making on individual offenders, maximize law enforcement resources in the District, and build meaningful relationships with our partners.

D.C. MPD, the Superior Court of the District of Columbia, DC Department of Corrections, U.S. Attorney's Office, DC Public Defender Service, DC Housing Authority Police, DC Family Court Social Services, the Office of the Attorney General for the District of Columbia, and the DC Department of Youth Rehabilitation Services (DYRS) are key players in CSP's public safety goal. Since DC MPD police officers, DC Housing Authority Police and other federal and local law enforcement officers are in the community every day responding to law violations and are responsible for arresting individuals, they assist CSP with close supervision. CSP's Compliance Monitoring and Intelligence Center shares CSP data with DC MPD and other law enforcement entities, as appropriate. DYRS and the Family Court Social Services play important roles in relation to those individuals on CSP supervision who also have active cases in the juvenile justice system.

CSP has effective and necessary partnerships with PSA, the federal BOP, U.S. Parole Commission, U.S. Attorney's Office, U.S. Marshals Service, and states participating in the Interstate Compact for Adult Offender Supervision. PSA helps CSP with the detection of new charges for individuals already under CSP supervision. Additionally, CSP works closely with the U.S. Marshals Service on warrant initiatives and the agency collaborates with the surrounding jurisdictions on cross-border crime issues.

Timely and Accurate Information: Investigations

The Superior Court of the District of Columbia and the U.S. Parole Commission rely on CSP to provide accurate, timely, and objective reports with information used in determining appropriate offender dispositions.

CSP Diagnostic CSOs research and write Pre-Sentence Investigation (PSI) reports containing comprehensive criminal and social history information that forms the basis for CSP's sentencing recommendations. The prosecution and the defense use the information contained in Pre-Sentence Investigation reports to inform and support their respective sentencing recommendations, and the Court considers it in fashioning the offender's sentence. The federal BOP also uses this report, in conjunction with other information, to determine an offender's incarceration classification. In addition, the U.S. Parole Commission gathers background information from these reports. In rare instances when a Pre-Sentencing Investigation Report has not been performed, CSP staff will prepare a Post-Sentencing Investigation Report prior to the offender being designated to a maintaining institution within the BOP.

CSP Diagnostic Reports, as of September 30, 2024

Function	FY 2024 Activity	Description
Diagnostic PSIs (Pre and Post)	1,448	In FY 2024 (as of September 30), CSP Diagnostic CSO staff completed 1,448 Pre-Sentence Investigation and Post-Sentence Investigation reports.

The Transitional Intervention for Parole Supervision (TIPS) program ensures that offenders transitioning directly from prison to the community or through a federal BOP RRC receive assessment, counseling, and appropriate referrals for treatment and/or services. For offenders transitioning directly to the community, TIPS CSOs develop a Direct Release Plan towards the end of the incarceration period. For offenders transitioning through a BOP RRC, TIPS CSOs work with each offender to develop a transition plan while the offender resides in an RRC under the jurisdiction of BOP.

CSP TIPS transition and release plans, as of September 30

Function	FY 2024 Activity	Description
TIPS Transition Plans	205	In FY 2024 (as of September 30), Transitional Intervention for Parole Supervision (TIPS) CSO staff completed 205 Transition Plans for offenders transitioning from prison to the community through a BOP RRC,
Direct Release Plans	536	and 536 Direct Release Plans for offenders transitioning directly to the community from prison.

Timely and Accurate Information: Alleged Violation Reports

If sanctions do not restore offender compliance, or the non-compliant behavior escalates, CSP CSOs file an Alleged Violation Report (AVR) to inform the releasing authority (Superior Court of the District of Columbia or the U.S. Parole Commission) of an alleged violation of release conditions. An AVR creates an opportunity for the releasing authority to alter the conditions of supervision or consider revocation. CSP issues AVRs in response to most arrests predicated on new criminal offenses (rather than warrants)¹⁰ and only rarely issues AVRs predicated exclusively on

¹⁰ An AVR is filed with the Superior Court of the District of Columbia in response to any new arrest in every probation case. For supervised release and parole cases, an AVR is filed with the U.S. Parole

technical violations. Supervision CSOs develop and submit AVRs to the releasing authority via an electronic web services interface throughout the day.

CSP AVRs, as of September 30, 2024

Function	FY 2024 Activity	Description
AVRs	4,398	In FY 2024 (as of September 30), CSP supervision staff developed 4,357 AVRs that were sent to the Superior Court of the District of Columbia or the U.S. Parole Commission for non-compliant offenders and 41 additional AVRs sent to interstate release authorities.

CSP/Police Community Partnership

To improve public safety and increase offender accountability, CSP works closely with DC MPD to maintain partnerships with the community. Partnerships enhance CSP's contribution to the community by increasing law enforcement presence and visibility.

Working in specific Police Service Areas allows CSOs to collaborate with DC MPD and DC Housing Authority police officers to share information and provide joint supervision of offenders in the area through regular meetings. In addition, CSP works with DC MPD to visit offenders' homes and places of employment. Accountability tours are visits to the homes of high-risk offenders conducted jointly by a CSO and a DC MPD Officer. Accountability tours can be scheduled or unscheduled (unannounced) visits and are a visible means to heighten the awareness of law enforcement presence to the offenders and to the citizens in the community.

CSP's Compliance Monitoring and Intelligence Center (co-located with DC MPD's headquarters) shares intelligence on high-risk offenders, such as GPS information, with DC MPD and other law enforcement agencies as appropriate and coordinates responses to offender compliance issues.

Since FY 2010, CSP has actively participated in GunStat, a collaborative approach among local law enforcement agencies to systematically track gun offenders through the criminal justice system. Participating partner agencies include the DC Government, DC MPD, United States Attorney's Office for the District of Columbia,

Commission in response to any new arrest where the Agency is requesting revocation or a modification of release conditions.

administrative (non-judiciary) staff from Superior Court of the District of Columbia, PSA, U.S. Parole Commission, and the DC Criminal Justice Coordinating Council (CJCC). Partner agencies identify the most dangerous repeat gun offenders and determine how to direct resources to those offenders; develop and update eligibility criteria; discuss and analyze relevant trends, policies, and initiatives that impact gun-related crimes; and develop interagency strategies to reduce gun violence in DC. GunStat-designated offenders are typically supervised on specialized caseloads. CSP shares select supervision information with our law enforcement partners as appropriate.

CSP also regularly participates in the mayor's weekly gun violence review meeting and the MPD Chief of Police's THRIVE crime initiatives.

Quality and Reliability of CSP Performance Data

Considering the importance of maintaining accurate records of all offenders under CSP supervision, the agency has always prioritized the design and deployment of the SMART offender case management system. SMART was first deployed in January 2002 and updated and re-deployed in October 2021. In FY 2009, CSP transitioned from reporting performance data from a copy of the SMART database, to reporting data from our fully implemented Enterprise Data Warehouse (EDW) system, which yielded significant improvements for both accessing data and the quality of the performance measures.

PRETRIAL SERVICES AGENCY

PSA's mission is to promote pretrial justice and enhance community safety.

Its vision is to improve public safety and serve the community through data-driven decision making by a committed workforce that provides evidence-based pretrial supervision and support services.

Strategic Goals





PSA's Strategic Plan sets forth the agency's priorities, goals and objectives that guide our work in achieving our mission of promoting pretrial justice and enhancing community safety, while striving for efficient agency administration. Agency leaders use this Plan to drive resource allocations, thereby empowering employees to transform strategies into actions and measurable results. Progress on our goals and objectives is measured using a comprehensive set of Key Performance Indicators (KPIs), regularly reviewed with staff at all levels of the

organization. These reviews promote thoughtful discussion on agency advancement, highlight areas of success and help staff to identify opportunities for improvements and adjustments.

PSA's FY 2022–2026 Strategic Plan is composed of four strategic goals and one management objective that outline the long-term outcomes we plan to achieve. The four strategic goals focus on effective mission accomplishment, and the management objective focuses on efficient agency administration. The four strategic goals are supported by specific objectives essential to our success. Key strategies outline how we will achieve our objectives, and the performance indicators measure progress toward our goals.

PSA has met or exceeded performance targets for three of its four strategic goals in FY 2024. These results were achieved through innovative supervision and management practices. PSA continued to implement data-driven decision-making and enhance its risk-based-services supervision model throughout the year, customizing release conditions and supervision based on each defendant's assessed risk levels for failure to appear and rearrest. These practices demonstrate PSA's commitment to continuous improvement, ensuring PSA will remain a leader among pretrial services agencies.

As outlined in our Learning Agenda, PSA is reviewing all performance indicators and developing recommendations for changing or incorporating new measures that align with the PSA mission. The work will continue as PSA begins strategic planning efforts for the FY2026-FY2030 time period.

Performance Indicator		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024-2026
Performance Description		Actual	Actual	Actual	Actual	Actual	Target
Strategic Goal 1	Judicial Concurrence with PSA Recommendations	79%	84%	78%	69%	76% 	70%
Strategic Goal 2	Continued Pretrial Release	85%	89%	89%	86%	82% 	85%
Strategic Goal 3	Arrest Free Rate	88%	90%	93%	92%	90% 	88%
	(Violent Crimes)	99%	98%	99%	99%	99% 	97%
Strategic Goal 4	Court Appearance Rate	91%	92%	89%	87%	87% 	87%

PSA exceeded or was within acceptable performance on all four measures. Each rate fell within the statistical confidence band of the target.

Overall Performance by Strategic Goal

STRATEGIC GOAL 1: JUDICIAL CONCURRENCE WITH PSA RECOMMENDATIONS

PSA promotes the fair administration of justice by recommending the least restrictive release conditions to reasonably assure community safety and return to court. To support judicial decisions, PSA provides a Pretrial Services Report (PSR), which contains a summary of each defendant’s criminal history and demographic information, as well as recommended release conditions designed to mitigate the risk of failure to appear in court and rearrest during the pretrial period. To gauge the degree to which our recommendations align with the judiciary’s orders, we implemented a measure assessing the extent to which judges concur with and implement PSA’s initial release conditions.

Strategic Objective 1.1 Risk Assessment

To gauge the quality of the information provided to judges for decision making, PSA implemented a measure of PSR completeness. A PSR is considered “complete” when it contains defendant interview responses (or documented refusal thereof), lockup drug test results, criminal history, and release condition recommendations based on a risk assessment score, prior to the case being called in court.

STRATEGIC GOAL 2: CONTINUED PRETRIAL RELEASE

Allowing defendants to safely remain in the community while awaiting trial is an important component of an effective pretrial system. During the pretrial period, PSA undertakes efforts to address and resolve non-compliant behavior to help achieve the goal of remaining in the community. To gauge the effectiveness of our supervision services, we implemented a measure of continued pretrial release, which examines the rate at which defendants remain on release without revocation or a pending request for revocation due to non-compliance.

Strategic Objective 2.1 Effective Case Management

Case management is an individualized approach for securing, coordinating, and monitoring the appropriate risk-based services necessary to help each defendant successfully comply with release conditions. To gauge the effectiveness of defendant case management, PSA implemented a measure of defendant compliance at case disposition.

STRATEGIC GOAL 3: MINIMIZE REARREST

PSA supervision is designed to mitigate defendant risk, address needs that may impact defendant success on supervision and help defendants remain arrest-free. To gauge our effectiveness in minimizing rearrests, we measure the rate at which defendants remain arrest-free during the pretrial period.

Strategic Objective 3.1 Risk-Based Services

PSA focuses supervision resources on defendants most at risk of violating their release conditions and uses graduated levels of supervision and pro-social interventions to promote compliance.

PSA's supervision strategies include imposing swift, consistent and graduated responses for non-compliance with release conditions and providing appropriate incentives for defendants who consistently comply.

To gauge the effectiveness of our supervision strategies, we implemented measures to evaluate the rate of our response to defendant misconduct (e.g., drug use, contact, electronic monitoring, and group session infractions).

Strategic Objective 3.2 Assessment-Driven Treatment

An effective approach for minimizing rearrests during the pretrial period is addressing underlying issues that may impact a defendant's success on supervision, such as substance use disorder and mental health treatment needs. After a formal assessment is conducted and a need identified, PSA provides—either through contract services or referral—appropriate behavioral health services aligned with risk-based priority.

Treatment for substance use and/or mental health disorders is provided as a component of, and never as a substitute for, PSA's robust supervision protocols. Defendants with behavioral health treatment needs are assigned to supervision units that provide services based on both risk and need. In addition to appropriate treatment, defendants placed in these units have release conditions to support compliance, including substance use testing, regular supervision contact, and treatment program participation. To gauge the effectiveness of these interventions, we measure defendant referral, assessment, and placement in treatment programs.

STRATEGIC GOAL 4: MAXIMIZE COURT APPEARANCE

The strategic goal of maximizing court appearance is one of the most fundamental outcome measures for pretrial programs. Within PSA, this strategic goal is measured by the defendant appearance rate, which indicates the percentage of cases where defendants on pretrial release make all scheduled court appearances during the fiscal year.

Strategic Objective 4.1 Court Appearance Notifications

To minimize failures to appear, defendants are notified of upcoming court dates using their preferred method of notification. An automatic hierarchy is then generated for notifications to the defendant (e.g., email, text messages, and letters) based on the defendant's preference. An analysis of court appearance notification methods suggests that text messages are the most effective in yielding the highest

court appearance rates. To gauge the effectiveness of the notification for court appearance, we implemented a measure to determine the rate of court appearance according to the preferred notification method.

ANALYSIS OF AGENCY FINANCIAL STATEMENTS

The Accountability of Tax Dollars Act of 2004 (P.L. 107-289), Office of Management and Budget (OMB) Circular A-136 (Financial Reporting Requirements), and the agency's AFR Policy require CSOSA to prepare and submit audited financial statements and interim financial statements. The CSOSA financial statements report the financial position of the CSP and PSA entities. The financial statements have been prepared to report the financial position and results of operations of CSOSA, pursuant to requirements of 31 U.S.C. 3515(b). The financial statements and notes are included in a separate section of this document. CSP and PSA are each responsible for their own financial transactions, however, CSP compiles reports from each entity in preparing CSOSA's FY 2024 and 2023 financial statements for the agency. Preparation of interim and audited CSOSA financial statements is the joint responsibility of CSP and PSA management.

The FY 2024 CSOSA financial statements report appropriated and reimbursable budget authority. CSOSA's largest asset is Fund Balance with U.S. Treasury which totaled \$183,837,314 and \$190,173,159 as of September 30, 2024, and 2023, respectively. This represented 92 percent and 89 percent of total assets as of September 30, 2024, and 2023, respectively. The Fund Balance with U.S. Treasury represents all appropriated and reimbursable funds (including grant resources) CSOSA has on account with Treasury to make expenditures and pay liabilities. CSOSA's largest liability is Unfunded Leave, which totaled \$12,469,076 and \$12,478,412, as of September 30, 2024, and 2023, respectively. Collectively they comprised 47.2 percent and 39.8 percent of total liabilities, as of September 30, 2024, and 2023, respectively. CSOSA's FY 2024 Statement of Budgetary Resources (SBR) provides information about how budgetary resources were made available as well as their status at the end of the period. Budgetary resources include, but are not limited to, new FY 2024 budget authority, unobligated balances of the five prior fiscal years (FY 2019 – 2023) as of October 1, 2023, recoveries of prior year obligations, and any adjustments to these resources. CSOSA has FY 2024 reimbursable budget authority from the following sources: CSP reimbursable agreement with the DC Public Defender Service for shared occupancy costs at 633 Indiana, Avenue, NW., PSA reimbursable agreements with the Superior Court for

the District of Columbia and DC Child and Family Services for drug testing services and an agreement with the National Endowment for the Arts for a detailee. The SBR reports Total Budgetary Resources of \$382,011,047 and \$371,317,205 as of September 30, 2024, and 2023, respectively. These amounts include FY 2024 Budgetary Authority of \$286,016,000 in direct annual funding and \$415,254 in net reimbursable transactions as of September 30, 2024, and \$285,016,000 in FY 2023 direct annual funding and \$263,378 in net reimbursable transactions as of September 30, 2023.

ANALYSIS OF SYSTEMS, CONTROLS, AND LEGAL COMPLIANCE

Federal Managers' Financial Integrity Act

The Federal Managers' Financial Integrity Act (FMFIA, P.L. 97-255) and Office of Management and Budget Circular (OMB) A-123, Management Accountability and Control, require federal agencies to conduct ongoing evaluations of the adequacy of the systems of internal accounting and administrative control, and report yearly to the President all material weaknesses found through these evaluations. The FMFIA also requires the heads of agencies to provide the President with yearly assurance that obligations and costs comply with applicable law; resources are efficiently and effectively allocated for duly authorized purposes; funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and managers and employees demonstrate personal integrity, ethics, competence, and effective communication. To provide this report and assurance to the President, the CSOSA Director depends on information from component heads regarding their management controls. CSP's Office of Investigations, Compliance, and Audits – Quality Improvement Unit (QIU) conducted an internal review with component heads of the adequacy of internal controls in FY 2023 and a truncated FY 2024 assessment because it intends to pivot to a calendar year risk assessment commencing January 2025.

CSOSA's ongoing follow-up to its FY 2023 assessment activities and its truncated July 2024 review support the results of the FY 2023 Internal Controls Assessment findings as accurate when last reported in November 2023. No component head reported material deficiencies in the Agency's truncated July 2024 assessment. Additionally, no significant changes were made to the internal controls systems between the Statement of Assurance issued on November 13, 2023, and the present report. As a result of responses to the past FY 2023 review and truncated

FY 2024 review, the CSOSA Director provides modified assurance that the Agency's management controls, and financial systems, meet the objectives of Sections 2 (Programmatic Controls) and 4 (Financial Controls) of the FMFIA for FY 2024.

Federal Financial Management Improvement Act

CSOSA's financial system, Oracle Federal Financials (Oracle), is operated by the Department of the Interior's Interior Business Center (IBC). CSOSA uses Oracle to perform, control, and report general ledger, funds management, purchasing, and payment management processes. The Federal Financial Management Improvement Act (FFMIA, P.L. 104-208) and OMB Circular A-127, Financial Management Systems, require federal agencies to assess compliance with federal financial management systems requirements, standards promulgated by Federal Accounting Standards Advisory Board (FASAB), and the U.S. Standard General Ledger (USSGL) at the transaction level. An independent auditor's (KPMG LLP) examination of IBC's systems for operating and hosting Oracle for the period of July 1, 2023 – June 30, 2024, resulted in the auditor's issuing a Qualified Opinion. KPMG found that IBC management was unable to generate a complete and accurate population of configuration changes, patches, and upgrades from the source operating system that was implemented during the period of July 1, 2023, through June 30, 2024. As a result, KPMG was unable to determine whether all of IBC's control objectives were achieved. Other than that exception, it is KPMG's opinion that in all material respects, based on the criteria described in IBC's assertion: (1) the description fairly presents the systems that were designed and implemented throughout the periods July 1, 2023 to June 30, 2024 and (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period July 1, 2023, to June 30, 2024. IBC provided subsequent representations and assurances that these Oracle financial application controls remained in place through September 30, 2024. Based on the KPMG opinion referenced above, and CSOSA's experience with Oracle, the CSOSA Director provides assurance that during FY 2024 the organization's financial management system complied with federal financial management systems requirements, standards promulgated by FASAB, and the USSGL at the transaction level.

Legal Compliance

CSOSA ensures compliance with the Anti-Deficiency Act (31 U.S.C.) by implementing budgetary procedures and financial management system controls preventing over-obligation or over-expenditure of authorized, allowable and/or available funds. CSOSA did not violate Anti-Deficiency Act requirements in FY 2024. CSOSA complies with the Debt Collection Improvement Act of 1996 (P.L. 104-134) by implementing supplier registration and maintenance controls within the financial management system ensuring that vendors are properly registered and compliant with the United States Treasury Department. Payments made by CSOSA to suppliers with delinquent debts owed to the United States Government may be collected by the United States Treasury Department. The Digital Accountability and Transparency Act of 2014 (DATA Act, P.L. 113-101) requires federal agencies to report financial and award data in accordance with Government-wide financial data standards. CSOSA reviewed and certified DATA Act information in a timely manner on a quarterly basis in FY 2024. CSOSA complies with the Payment Integrity Information Act Of 2019 (PIIA) by implementing the Risk Assessment of erroneous payments requirements and the Do Not Pay (DNP) list review requirements of the ACT

FORWARD LOOKING INFORMATION

Other than the activities already identified in this report, there are no other known or anticipated risks, uncertainties, future events or conditions, or trends that could significantly impact the future financial position, condition, or operating performance of CSOSA.

LIMITATIONS OF THE FINANCIAL STATEMENTS

The principal financial statements have been prepared to report CSOSA's financial position and results of operations, pursuant to the requirements of 31 U.S.C. 3515 (b). While the statements have been prepared from the books and records of the entity in accordance with GAAP for federal entities and the formats prescribed by OMB, the statements are in addition to the financial reports used to monitor and control budgetary resources, which are prepared from the same books and records. The statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity.

AFR Section II: Financial Section

A. MESSAGE FROM THE CHIEF FINANCIAL OFFICER

I am pleased to announce that CSOSA has earned an unmodified audit opinion on its financial statements from an independent public accountant. This opinion states that the financial statements are reported fairly in accordance with U.S. generally accepted accounting principles and are free of material misstatements. The FY 2024 auditor's report on internal controls over financial reporting did not identify any material weaknesses.

CSOSA recognizes the Government-wide funding constraints under which we currently operate. We continue to review and implement methods to operate more efficiently to ensure taxpayer funds are used wisely in support of our law enforcement functions in the District of Columbia. CSOSA is committed to sound financial management controls and effective use of resources, and we look forward to continuing these practices in FY 2025.



Paul Girardo

Chief Financial Officer

November 15, 2024

B. FY 2024 AUDITORS' REPORT



Independent Auditors' Report

Director
Court Services and Offender Supervision Agency

Report on the Audit of the Financial Statements

Opinion

In accordance with the Accountability of Tax Dollars Act, we have audited the financial statements of the Court Services and Offender Supervision Agency (CSOSA). CSOSA's financial statements comprise the balance sheets as of September 30, 2024, and 2023; and the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended, and the related notes to the financial statements.

In our opinion, CSOSA's financial statements present fairly, in all material respects, CSOSA's financial position as of September 30, 2024, and 2023, and its net cost of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards and OMB Bulletin No. 24-02 are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CSOSA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

CSOSA's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; preparing, measuring, and presenting the Required Supplementary Information (RSI) in accordance with accounting principles generally accepted in the United States of America; preparing and presenting other information included in documents containing the audited financial statements and auditors' report, and ensuring the consistency of that information with the audited financial statements and the RSI; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to (1) obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and (2) issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, GAS, and OMB Bulletin No. 24-02, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CSOSA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Perform other procedures we consider necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America issued by the Federal Accounting Standards Advisory Board (FASAB) require that the information in the Management's Discussion and Analysis be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by FASAB who considers this information to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with GAAS, which consisted of (1) inquiries of management about the methods of preparing the RSI and (2) comparing the information for consistency with management's responses to the auditors' inquiries, the financial statements, and other knowledge we obtained during the audit of the financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit, and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Director
Court Services and Offender Supervision Agency (continued)

Other Information

Our audit was conducted for the purpose of forming an opinion on CSOSA's financial statements. The information in the Agency Head Message, Message from the Chief Financial Officer, and Other Information sections contain a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the Other Information. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

Report on Internal Control over Financial Reporting

In planning and performing our audit of CSOSA's financial statements as of and for the year ended September 30, 2024, in accordance with GAS, we considered CSOSA's internal control relevant to the financial statement audit as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CSOSA's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of CSOSA's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies or to express an opinion on the effectiveness of CSOSA's internal control over financial reporting. Given these limitations, during our 2024 audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Director
Court Services and Offender Supervision Agency (continued)

Report on Internal Control over Financial Reporting (continued)

During our 2024 audit, we identified deficiencies in CSOSA's internal control over financial reporting that we do not consider to be a material weakness or significant deficiency that, nonetheless, warrants management's attention. We have communicated this matter to CSOSA management and, where appropriate, will report on it separately.

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which are to provide reasonable assurance that (1) transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and (2) transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements. Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

As part of obtaining reasonable assurance about whether CSOSA's financial statements are free from material misstatement, we performed tests of its compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements that have a direct effect on the determination of material amounts and disclosures in CSOSA's financial statements, and to perform certain other limited procedures, but not for the purposes of expressing an opinion on CSOSA's compliance with applicable laws, regulations, contracts, and grant agreements. Accordingly, we do not express such an opinion. We did not test compliance with all laws, regulations, contracts, and grant agreements applicable to CSOSA. CSOSA management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to the entity.

Our tests of compliance with these selected provisions of applicable laws, regulations, and contracts, and grant agreements disclosed no instances of noncompliance for the year ended September 30, 2024, that would be reportable under GAS or OMB Bulletin No. 24-02. We caution that noncompliance may occur and not be detected by these tests.

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication described in the Other Reporting Required by *Government Auditing Standards* is solely to describe the scope of our testing of internal control and compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on the effectiveness of CSOSA's internal control or compliance. These reports are an integral part of an audit performed in accordance with GAS and OMB Bulletin No. 24-02 in considering the entity's internal control and compliance. Accordingly, these reports are not suitable for any other purpose.

Hanger, Rainie, Knight & Company, P.A.

November 15, 2024
Washington, D.C.

C. FY 2024 FINANCIAL STATEMENTS

Court Services and Offender Supervision Agency

Balance Sheets

As of September 30, 2024, and 2023

(In Dollars)

	2024	2023
Assets		
Intragovernmental		
Fund Balance with Treasury - Note 2	\$ 183,837,314	\$ 190,173,159
Accounts Receivable - Federal - Note 3	11,415	41,086
Advances and Prepayments	252,932	137,440
Other than Intragovernmental Assets		
Accounts Receivable - Note 3	3,363	5,012
General and right-to-use property, plant, and equipment, net - Note 4	16,483,155	23,379,142
Total Assets	\$ 200,588,179	\$ 213,735,839
Liabilities		
Intragovernmental Liabilities:		
Accounts Payable	\$ 39,503	\$ 116,684
Other liabilities - Note 5		
Employer Contributions and Payroll Taxes Payable	1,409,469	3,122,399
Unfunded FECA Liability	186,359	282,624
Other than Intragovernmental Liabilities		
Accounts Payable	3,734,648	4,696,140
Federal employee and veteran benefits payable - Note 5		
Accrued Funded Payroll and Leave	3,113,636	
Employer Contributions and Payroll Taxes Payable	131,001	8,964,012
Unfunded Leave	12,469,076	12,478,412
Actuarial FECA Liability	866,513	1,656,811
Other Liabilities		
Lessee Lease Liability	4,445,742	-
Total Liabilities - Note 5	\$ 26,395,947	\$ 31,317,082
Net Position		
Unexpended Appropriation	175,333,155	172,475,071
Cumulative Results of Operations	(1,140,923)	9,943,686
Total Net Position	\$ 174,192,232	\$ 182,418,757
Total Liabilities and Net Position	\$ 200,588,179	\$ 213,735,839

The accompanying notes are an integral part of these financial statements.

Court Services and Offender Supervision Agency
Statements of Net Cost
For The Periods Ended September 30, 2024, and 2023
(In Dollars)

	2024	2023
Gross Program Costs		
Reduce Recidivism		
Total Cost	\$ 32,439,040	\$ 32,461,929
Earned Revenue	(25,178)	(46,291)
Net Program Costs	32,413,862	32,415,638
Integration		
Total Cost	27,463,251	25,613,747
Earned Revenue	(21,316)	(36,526)
Net Program Costs	27,441,935	25,577,222
Accountability		
Total Cost	81,744,947	81,988,347
Earned Revenue	(63,448)	(116,917)
Net Program Costs	81,681,499	81,871,430
Fair Administration of Justice		
Total Cost	26,966,567	26,580,807
Earned Revenue	(20,931)	(37,905)
Net Program Costs	26,945,636	26,542,903
Judicial Concurrence with PSA Recommendations		
Total Cost	18,701,081	15,451,566
Earned Revenue	(52,261)	(10,775)
Net Program Costs	18,648,820	15,440,791
Continued Pretrial Release		
Total Cost	17,736,088	14,609,247
Earned Revenue	(49,564)	(10,187)
Net Program Costs	17,686,524	14,599,060
Minimize Rearrest		
Total Cost	20,149,574	16,361,371
Earned Revenue	(56,309)	(11,409)
Net Program Costs	20,093,265	16,349,961
Maximize Court Appearance		
Total Cost	20,334,999	16,597,049
Earned Revenue	(56,827)	(11,574)
Net Program Costs	20,278,172	16,585,475
Net Program Costs	\$ 245,189,713	\$ 229,382,479
Cost not assigned to programs	56,419,127	52,446,911
Net Cost of Operations	\$ 301,608,840	\$ 281,829,390

The accompanying notes are an integral part of these financial statements.

Court Services and Offender Supervision Agency
Statements of Changes in Net Position
For The Periods Ended September 30, 2024, and 2023
(In Dollars)

	2024	2023
Unexpended Appropriations		
Beginning Balance	\$ 172,475,071	\$ 161,597,323
Corrections of Errors for PY	658,684	-
Beginning Balance as Adjusted	173,133,755	161,597,323
Appropriations Received	286,016,000	285,016,000
Canceled Funds	(15,346,237)	(12,225,267)
Appropriations Used	(268,470,363)	(261,912,985)
Change in Unexpended Appropriations	2,199,400	10,877,748
Total Unexpended Appropriations	175,333,155	172,475,071
Cumulative Results of Operations		
Beginning Balance	9,943,686	13,117,212
Corrections of Errors for PY	(658,684)	-
Beginning Balance as Adjusted	9,285,002	13,117,212
Appropriations Used	268,470,363	261,912,985
Imputed Financing - Note 8	22,712,551	16,742,879
Net Cost of Operations	301,608,840	281,829,390
Change in Cumulative Results of Operations	(10,425,925)	(3,173,526)
Total Cumulative Results of Operations	(1,140,923)	9,943,686
Net Position	\$ 174,192,232	\$ 182,418,757

The accompanying notes are an integral part of these financial statements.

Court Services and Offender Supervision Agency
Statements of Budgetary Resources
For The Periods Ended September 30, 2024, and 2023
(In Dollars)

	2024	2023
Budgetary Resources		
Unobligated balance from prior year budget authority, net (discretionary and mandatory)	\$ 95,579,793	\$ 86,037,827
Appropriations (discretionary and mandatory)	286,016,000	285,016,000
Spending authority from offsetting collections (discretionary and mandatory)	415,254	263,378
Total Budgetary Resources	\$ 382,011,047	\$ 371,317,205
Status of Budgetary Resources		
New obligations and upward adjustments (total)	299,976,495	274,905,484
Unobligated balance, end of year;		
Apportioned, unexpired account	17,792,332	11,301,372
Unapportioned, unexpired accounts	-	22,510,000
Unexpired unobligated balance, end of year	17,792,332	33,811,372
Expired unobligated balance, end of year	64,242,220	62,600,349
Unobligated balance, end of year (total)	82,034,552	96,411,721
Total Budgetary Resources	\$ 382,011,047	\$ 371,317,205
Outlays, net:		
Outlays, net (total) (discretionary and mandatory)	277,005,608	260,936,728
Distributed offsetting receipts (-)	-	-
Agency outlays, net (discretionary and mandatory)	\$ 277,005,608	\$ 260,936,728

The accompanying notes are an integral part of these financial statements.

D. NOTES TO THE FY 2024 FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies:

DESCRIPTION OF ENTITY

The Court Services and Offender Supervision Agency (CSOSA) for the District of Columbia was established in 2000 as an independent federal agency by the National Capital Revitalization and Self Government Improvement Act (the Act). Pursuant to the Act, CSOSA assumed the District of Columbia's (DC) pretrial services, adult probation, and parole supervision functions. CSOSA's mission is to increase public safety, prevent crime, reduce recidivism, and support the fair administration of justice in close collaboration with the community.

Most of the agency's funding comes from appropriations. Additional authority is provided through Interagency Agreements. This additional funding consists of reimbursable work performed by CSOSA on behalf of the requesting entity.

The CSOSA appropriation supports both the CSP and PSA.

In FY 2024, the agency was appropriated \$286,016,000 from Congress (P.L. 118-47).

	Annual Appropriation	Multi-Year Appropriation	Total FY 2024	Total FY 2023
CSP	\$195,781,000	\$4,253,000	\$200,034,000	\$204,579,000
PSA	83,479,000	2,503,000	85,982,000	80,437,000
Total	\$279,260,000	\$6,756,000	\$286,016,000	\$285,016,000

SIGNIFICANT CHANGES TO FINANCIAL STATEMENTS

The current year Statement of Net Cost format was modified from last year to show “Cost not assigned to programs” as a separate line item. This resulted in a recalculation of FY 2023 line items to show the comparable amount for the new line item as of September 30, 2023. The restatement amount to “Cost not assigned to programs” for FY 2023 was \$52,446,914. This is 19 percent of Total Net Cost for FY 2023. This resulted in a reduction of each Program Total Cost line item ranging between 16 percent and 23 percent.

BASIS OF PRESENTATION

These financial statements have been prepared from the accounting records of CSOSA in conformance with U.S. generally accepted accounting principles (GAAP) and the form and content for entity financial statements specified by the Office of Management and Budget (OMB) in revised Circular No. A-136, Financial Reporting Requirements. GAAP for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which is the official body for setting the accounting standards of the U.S. government.

Accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information. Accordingly, modifications may have been made to certain presentations and disclosures

BASIS OF ACCOUNTING

Transactions are recorded on an accrual and a budgetary basis of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded when incurred, regardless of when cash is exchanged. Under the federal budgetary basis of accounting, funds availability is recorded based upon legal considerations and constraints. Budget authority is the authority provided by federal law to incur financial obligations that will result in outlays or expenditures.

REVENUES AND OTHER FINANCING SOURCES

CSOSA receives most of the funding needed to support its programs through Congressional appropriations. CSOSA receives an annual appropriation that may be used, within statutory limits, for operating and capital expenditures. Additional funding is provided through Interagency Agreements. Revenues are recognized at the time related program or administrative expenses are incurred. CSOSA reviews

and classifies inter-agency agreements as either exchange or transfers-in based on the nature of the agreement.

FUND BALANCE WITH TREASURY

Funds with the Treasury primarily represent appropriated funds available to pay current liabilities and finance future authorized purchases. The Treasury, as directed by authorized certifying officers, processes receipts and disbursements on behalf of CSOSA. CSOSA does not maintain cash in commercial bank accounts nor does CSOSA maintain an imprest fund.

ACCOUNTS RECEIVABLE

Accounts receivable consists of receivables and reimbursements due from federal agencies and others. Generally, intragovernmental accounts receivable is considered fully collectible based on historical precedent.

PROPERTY, PLANT AND EQUIPMENT

Property, plant, and equipment is recorded at cost and is depreciated using the straight-line method over the useful life of the asset, when the estimated useful life of an asset is two or more years. Leasehold improvements are capitalized when the improvements are made and amortized over the remaining term of the lease agreement. CSOSA established capitalization thresholds of \$100,000 for leasehold improvements and \$25,000 for equipment. Other property items, normal repairs, and maintenance are expensed as incurred. CSOSA follows SFFAS 10 for capitalization of software in the development phase. Internal use software is capitalized when developmental phase costs or enhancement costs are \$500,000 or more and the asset has an estimated useful life of two or more years.

NEW ACCOUNTING STANDARDS

CSOSA implemented the new accounting standard, Statement of Federal Financial Accounting Standards 54: Leases (SFFAS 54), which was effective beginning in FY 2024. Among other things, this standard requires lessees to (1) recognize operating leases as lease assets and lease liabilities on the balance sheet and (2) disclose key information about significant leasing arrangements. The adoption of SFFAS 54 during fiscal year 2024 resulted in the recognition of \$6,225,519 in right-of-use assets lease liabilities for operating leases. The adoption did not result in significant changes to the CSOSA's overall net position, but it did significantly affect the

presentation of the CSOSA's balance sheet and operating expenses. Please see Note 7 for further information regarding this transition.

ADVANCES AND PREPAYMENTS

Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of prepayment and are recognized as expenditures/expenses when the related goods and services are received.

LIABILITIES

Liabilities represent the monies or other resources that are likely to be paid by CSOSA as the result of a transaction or event that has already occurred. However, no liability can be paid absent the proper budget authority. Liabilities that are not funded by the current year appropriation are classified as liabilities not covered by budgetary resources.

CONTINGENCIES AND COMMITMENTS

CSOSA is a party to various administrative proceedings, legal actions, and claims. A liability is recognized as an unfunded liability for any legal actions where unfavorable decisions are considered "probable" and an estimate for the liability can be made. Contingent liabilities that are considered "reasonably possible" are disclosed in the notes to the financial statements. Liabilities that are considered "remote" are not recognized in the financial statements or disclosed in the notes to the financial statements.

ANNUAL, SICK AND OTHER LEAVE

Annual and compensatory leave is accrued, as an unfunded liability, as it is earned. Each year the accrued unfunded annual leave liability account is adjusted to reflect the current unfunded leave earned and the current pay rates. To the extent current or prior year appropriations are not available to fund annual and compensatory leave earned, funding will be obtained from future financing sources. Sick leave and other types of non-vested leave are expensed as taken.

INTEREST ON LATE PAYMENTS

Pursuant to the Prompt Payment Act, 31 U.S.C. 3901-3907, CSOSA pays interest on payments for goods or services made to business concerns after the due date. The

due date is generally 30 days after receipt of a proper invoice or acceptance of the goods or services, whichever is later.

RETIREMENT PLANS

CSOSA participates in the retirement plans offered by the Office of Personnel Management (OPM) and does not maintain any private retirement plans. CSOSA employees participate in either the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS). For employees covered by the CSRS, CSOSA contributes 7.0 percent of the employees' gross pay for normal retirement and 7.5 percent for law enforcement retirement. For employees covered by the FERS, FY 2024 contribution rates have changed from the FY 2023 rates. For FY 2024, the percentage that CSOSA contributes increased from 22.4 percent to 24.7 percent of employees' gross pay for normal retirement and from 47.4 percent to 52.7 percent for law enforcement retirement. For FERS-RAE and FERS-FRAE the percentage that CSOSA contributes increased from 22.9 percent to 25.2 for FERS-RAE and 25.5 percent for FERS-FRAE for normal retirement and from 48.1 percent to 53.5 percent for FERS-RAE and 53.9 percent for FERS-FRAE for law enforcement retirement. All employees are eligible to contribute to the federal Thrift Savings Plan (TSP). For employees covered by the FERS plans, a TSP account is automatically established and CSOSA is required to contribute 1 percent of gross pay to this plan and match employee contributions up to 4 percent. No matching contributions are made to the TSPs established by CSRS employees. CSOSA does not report CSRS or FERS assets, accumulated plan benefits or unfunded liabilities, if any, which may be applicable to its employees, as such reporting is the responsibility of OPM. The Statement of Federal Financial Accounting Standards (SFFAS) No. 5, Accounting for Liabilities of the Federal Government, requires employing agencies to recognize the cost of pensions and other retirement benefits during their employees' active years of service, see Note 8, Imputed Financing Sources for additional details.

FEDERAL EMPLOYEES' COMPENSATION BENEFITS

The Federal Employees Compensation Act (FECA) provides income and medical cost protection to cover federal civilian employees injured on the job, employees who have incurred a work-related occupational disease, and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease. The total FECA liability consists of an actuarial and an accrued portion as discussed below.

Actuarial Liability: The U.S. Department of Labor (DOL) calculates the liability of the federal government for future compensation benefits, which includes the

expected liability for death, disability, medical and other approved costs. The liability is determined using the paid-losses extrapolation method calculated over the next 37-year period. This method utilizes historical benefit payment patterns related to a specific incurred period to predict the ultimate payments related to that period. The projected annual benefit payments are discounted to present value. The resulting federal government liability is then distributed by agency. The portion of this liability (if any) would include the estimated future cost of death benefits, workers' compensation, medical and miscellaneous cost for approved compensation cases for CSOSA employees. Due to CSOSA's size, DOL does not report CSOSA separately. The FECA actuarial liability (if any) is recorded for reporting purposes only. This liability constitutes an extended future estimate of cost, which will not be obligated against budgetary resources until the fiscal year in which the cost is billed.

Accrued Liability: The accrued FECA liability (if any) is the amount owed to DOL for the benefits paid from the FECA Special Benefits Fund which CSOSA has not yet reimbursed.

EARMARKED FUNDS

Earmarked funds are financed by specifically identified revenues that remain available over time and are required by statute to be used for designated activities, benefits, or purposes. FASAB SFFAS No. 27, *Identifying and Reporting Earmarked Funds*, requires the separate identification of earmarked funds on the agency accompanying financial statements. CSOSA management determined that none of its funds should be earmarked.

USE OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Such estimates and assumptions could change in the future as more information becomes known, which could impact the amounts reported and disclosed herein.

Note 2: Fund Balance with Treasury

The Fund Balance with Treasury amount represents the unexpended cash balance of CSOSA's Treasury Symbols and consists of the following as of September 30, 2024, and September 30, 2023.

Fund Balance	CSP	PSA	Total FY 2024	Total FY2023
Appropriated Funds	\$149,433,577	\$34,403,737	\$183,837,314	\$190,173,159

Status of the Fund Balance with Treasury consists of the following as of September 30, 2024, and September 30, 2023:

Status of Fund Balance	CSP	PSA	Total FY 2024	Total FY2023
Unobligated Balance				
Available	\$9,976,403	\$7,815,928	\$17,792,332	\$11,301,372
Unavailable	59,298,279	4,947,304	64,245,583	85,113,256
Obligated Balance not yet Disbursed	80,376,072	21,741,283	102,117,355	94,037,946
Less: Reimbursable Obligations	(217,177)	(86,000)	(303,177)	(233,317)
Less: Accounts Receivable	-0-	(14,778)	(14,778)	(46,098)
Total	\$149,433,577	\$34,403,737	\$183,837,314	\$190,173,159

The Status of Fund Balance may differ from the Fund Balance due to reimbursable obligations that are in an Obligated Balance not yet Disbursed and/or Accounts Receivable status.

Note 3: Accounts Receivable

CSOSA's Accounts Receivable consists of services provided in conjunction with reimbursable services performed through Interagency Agreements. All receivables are considered collectible based on historical precedent; there is no allowance for uncollectable accounts. The receivable consists of the following:

Note 3: Accounts Receivable (cont.)

Receivables	CSP	PSA	Total FY 2024	Total FY 2023
Federal Receivable	\$-0-	\$11,415	\$11,415	\$41,086
Public Receivable	-0-	3,363	3,363	5,012
Total Receivables	\$-0-	\$14,778	\$14,778	\$46,098

Note 4: General Property, Plant and Equipment, Net

Equipment consists of Computer equipment, Security equipment, and laboratory equipment used for the purpose of drug testing related to CSOSA's mission to supervise offenders and defendants. Leasehold improvements represent modifications made to leased real estate space to meet CSOSA's specific needs.

CSOSA established capitalization thresholds of \$100,000 for leasehold improvements and \$25,000 for equipment. Other property items, normal repairs, and maintenance are expensed as incurred. Internal use software is capitalized when developmental phase costs or enhancement costs are \$500,000 or more and the asset has an estimated useful life of two or more years. CSOSA amortizes leasehold improvements based on the remaining period of the lease; equipment is depreciated for five years, and internal use software is depreciated for two years.

As discussed in Note 7, CSOSA implemented SFFAS 54: Leases during the fiscal year. As such, CSOSA recognized right-to-use lease assets totaling \$6,225,519. These assets are amortized over the life of the leases, with amortization of these lease costs of \$1,779,777 at September 30, 2024.

Property, Plant and Equipment balances as of September 30, 2024, and September 30, 2023, are as follows:

Note 4: General Property, Plant and Equipment, Net (cont.)

CSP	Estimated Useful Life	Purchase Cost	Accumulated Depreciation	Net Book Value FY 2024	Net Book Value FY 2023
Construction in Progress		\$795,098	\$-0-	\$795,098	\$-0-
Equipment	5yrs	8,650,008	7,471,230	1,178,778	1,764,186
Leasehold Improvements	Based on life of lease	11,317,894	10,061,905	1,255,988	1,967,985
Lease Right-to-Use	Based on life of lease	5,809,006	1,701,681	4,107,325	-0-
Internal Use Software	2yrs	19,344,130	11,855,644	7,488,486	12,766,547
Internal Use Software in Development		-0-	-0-	-0-	-0-
Total CSP		\$45,916,136	\$31,090,460	\$14,825,676	\$16,498,718
PSA	Estimated Useful Life	Purchase Cost	Accumulated Depreciation	Net Book Value FY 2024	Net Book Value FY 2023
Construction in Progress		\$133,806	\$-0-	\$133,806	\$133,806
Equipment	5yrs	4,798,567	3,799,738	998,828	1,360,958
Leasehold Improvements	Based on life of lease	704,958	518,530	186,429	221,939
Lease Right-to-Use	Based on life of lease	416,513	78,096	338,417	-0-
Internal Use Software	2yrs	8,604,532	8,604,532	-0-	-0-
Internal Use Software in Development		-0-	-0-	-0-	5,163,721
Total PSA		14,658,376	13,000,896	1,657,480	6,880,424
Total CSOSA		\$60,574,511	\$44,091,356	\$16,483,155	\$23,379,142

Note 5: Liabilities Not Covered by Budgetary Resources

Liabilities not covered by budgetary resources are liabilities for which Congressional action is needed before budgetary resources can be provided. Liabilities not covered by budgetary resources include Accrued Unfunded Annual Leave earned but not used as of September 30. The accrued unfunded annual leave liability is adjusted as leave is earned and used throughout the year. The expenditure for these accruals will be funded from future Congressional actions as the expenses

Note 5: Liabilities Not Covered by Budgetary Resources (cont.)

are incurred. The annual net change of the Accrued Unfunded Annual Leave is reflected in Note 11: *Reconciliation of Net Cost of Operations (proprietary) to Budget*. Liabilities not covered by Budgetary Resources consist of the following as of September 30, 2024, and September 30, 2023:

	CSP	PSA	Total FY 2024	Total FY 2023
Accrued Unfunded Liability - Intragovernmental	\$44,471	\$141,888	\$186,359	\$282,624
Sub-Total Liabilities Not Covered by Budget Resources - Intragovernmental	44,471	141,888	186,359	282,624
Accrued Unfunded Liability - Intergovernmental	8,290,029	4,179,047	12,469,076	12,478,412
Actuarial FECA Liability - Intergovernmental	140,073	726,439	866,513	1,656,811
Lessee Lease Liability	4,107,325	338,417	4,445,742	-0-
Sub-Total Liabilities Not Covered by Budget Resources - Intergovernmental	12,537,427	5,243,904	17,781,331	14,135,223
Total Liabilities Not Covered by Budgetary Resources	12,581,898	5,385,792	17,967,690	14,417,847
Total Liabilities Covered by Budgetary Resources	5,259,424	3,168,833	8,428,257	16,899,235
Total Liabilities	\$17,841,322	\$8,554,625	\$26,395,947	\$31,317,082

Note 6: Exchange/Earned Revenue

CSOSA earns exchange revenue through interagency agreements with other federal and District of Columbia entities for which CSOSA provides services. Revenues are recognized at the time related program or administrative expenses are incurred. CSOSA reviews and classifies their inter-agency agreements as either exchange or transfers in. Revenues consist of the following as of September 30, 2024, and September 30, 2023:

Note 6: Exchange/Earned Revenue (cont.)

Exchange/Earned Revenue	Intragovernmental Revenue	Earned Revenue from Public	Total FY2024	Total FY2023
CSP	\$98,873	\$32,000	\$130,873	\$237,638
PSA	243,356	(28,395)	214,961	43,945
Total CSOSA	\$342,229	\$3,605	\$345,834	\$281,584

Note 7: Leases

Operating leases have been established as of September 30, 2024, with future lease payments due for noncancelable terms longer than one year. Many of the operating leases that expire over an extended period include an option to renew the lease for additional periods. Most of the space that CSOSA leases is based on the GSA square footage requirements and the rental charges are intended to approximate commercial rates. It is anticipated that, in most cases, CSOSA will continue to lease space beyond the terms of current leases. Rent expense for the year was \$18,026,330 and \$20,712,396 at September 30, 2024, and September 30, 2023, respectively.

Future Operating Lease Payments	CSP		PSA		Total
	Federal	Non-Federal	Federal	Non-Federal	
Fiscal Year 2025	\$12,388,438	\$1,836,198	\$5,604,007	\$113,950	\$19,942,593
Fiscal Year 2026	12,760,091	748,983	5,737,578	117,368	19,364,020
Fiscal Year 2027	1,293,220	840,000	611,164	120,889	2,865,273
Fiscal Year 2028	-0-	-0-	611,164	-0-	611,164
Fiscal Year 2029	-0-	-0-	613,795	-0-	613,795
Fiscal Year 2030 and beyond	-0-	-0-	524,045	-0-	524,045
Total Future Operating Lease Payments	\$26,441,748	\$3,425,181	\$13,701,753	\$352,207	\$43,920,889

As discussed in Note 1, beginning in FY 2024, federal reporting entities are required to report a right-to-use lease asset and a lease liability for non-intragovernmental, non-short-term contracts or agreements, when the entity has the right to obtain

Note 7: Leases (cont.)

and control access to economic benefits or services from an underlying property, plant, or equipment asset for a period of time in exchange for consideration under the terms of the contract or agreement. CSOSA's lease agreements for its offices originating with non-federal entities are subject to this standard as operating leases. All other leases discussed above are considered intragovernmental leases and are not required to be reported under SFFAS 54. CSOSA recognized lease liabilities of \$6,225,519 utilizing a discount rate of three percent (3%) upon implementation of SFFAS 54.

Future lease payments due on these operating lease liabilities as of September 30, 2024, are as follows:

Lease Liability - Capitalized Leases			
	Principal	Interest	Total
FY25	\$1,998,788	\$111,446	\$2,110,233
FY26	1,561,489	54,634	1,616,124
FY27	885,465	17,887	903,352
FY28	-0-	-0-	-0-
FY29	-0-	-0-	-0-
FY30-34	-0-	-0-	-0-
Total	\$4,445,742	\$183,967	\$4,629,709

Note 8: Imputed Financing Sources

Imputed financing recognizes actual cost of future benefits to employees, the Federal Employees Health Benefits Program (FEHB), the Federal Employees Group Life Insurance Program (FEGLI), and the Retirement Plans that are paid by other federal entities. SFFAS No. 5, Accounting for Liabilities of the Federal Government, requires that employing agencies recognize the cost of pensions and other retirement benefits during their employees' active years of service. SFFAS No. 5 requires OPM to provide cost factors necessary to calculate these costs. OPM actuaries calculate the value of pension benefits expected to be paid in the future, and then determine the total funds to be contributed by and for covered employees. For "regular" and "law enforcement" employees of FERS and CSRS, OPM calculated that 22.4 percent and 47.4 percent for FERS and 50.4 percent and 70.9 percent for CSRS Offset, respectively, of each employee's salary would be sufficient

Note 8: Imputed Financing Sources (cont.)

to fund these projected pension benefit costs. The cost to be paid by other agencies is the total calculated future costs, less employee and employer contributions. In addition, other retirement benefits, which include health and life insurance that are paid by other federal entities, must also be disclosed.

Imputed financing sources consists of the following as of September 30, 2024, and September 30, 2023:

	CSP	PSA	Total FY 2024	Total FY 2023
FEHB	\$5,532,057	\$2,989,778	\$8,521,835	\$8,787,955
FEGLI	17,019	10,366	27,385	24,064
Pensions	8,790,657	5,372,674	14,163,331	7,930,863
Total	\$14,339,733	\$8,372,818	\$22,712,551	\$16,742,882

Note 9: Contingencies and Commitments

CSOSA is a party to various administrative proceedings, legal actions, and claims. As of September 30, 2024, there are no cases classified as probable, but there are two cases classified as reasonably possible with undetermined loss amounts.

Note 10: Explanation of Differences between the Statement of Budgetary Resources and the Budget of the United States Government

CSOSA reports information about budgetary resources in the accompanying Combined Statements of Budgetary Resources (SBR) and for presentation in the Budget of the U.S. Government (President's Budget). The President's Budget for fiscal year 2025, which contains actual budget results for fiscal year 2023, was released in February 2024.

There were no material differences between the amounts for fiscal year 2023 published in the President's FY 2025 Budget and that reported in the accompanying SBRs for the fiscal year ending on September 30, 2023, for obligations incurred or

Note 10: Explanation of Differences between the Statement of Budgetary Resources and the Budget of the United States Government (cont.)

net outlays. For budgetary presentation resources, the difference in Total Budgetary Resources can be primarily attributed to the fact that total unobligated balances brought forward for expired funds are reported in the SBR, but not in the President's Budget. The difference in Net Outlays is due to rounding.

The following is the reconciliation of the 2023 SBR to the 2025 President's Budget.

Fiscal Year 2023	Total Budgetary Resources	Obligations Incurred	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources:	\$371	\$275	\$-0-	\$261
<i>Differences:</i>				
Prior Year Unobligated brought forward	(86)			
Recoveries of Prior-Year Resources	(28)			
Other Changes in Obligated Balance	28			
Other (Rounding)	-0-			
Budget of the United States	\$285	\$275	\$-0-	\$261

Note 11: Reconciliation of Net Cost of Operations (proprietary) to Budget

The following is provided as a reconciliation of budgetary obligations and non-budgetary resources, as of September 30, 2024, and September 30, 2023:

	Intra- governmental	With the public	Total FY 2024	Total FY 2023
NET COST	\$105,212,225	\$196,396,614	\$301,608,839	\$281,829,390
Components of Net Cost That Are Not Part of Net Outlays:				
Property, plant, and equipment depreciation		(6,034,360)	(6,034,360)	(6,630,978)
Increase/(decrease) in assets:				
Accounts receivable	(29,671)	(1,650)	(31,321)	24,956
Advances	115,492	-0-	115,492	137,440
(Increase)/decrease in liabilities:				
Accounts payable	77,181	923,870	1,001,051	(1,225,643)
Salaries and benefits		184,271	184,271	113,759
Other liabilities (Unfunded leave, Unfunded FECA, Actuarial FECA)	1,846,817	6,334,738	8,181,555	658,769
Other financing sources:				
Federal employee retirement benefit costs paid by OPM and imputed to the agency	(22,712,551)	-0-	(22,712,551)	(16,742,882)
Total Components of Net Cost That Are Not Part of Net Outlays	(20,702,731)	1,406,867	(19,295,864)	(23,664,579)
Components of Net Outlays That Are Not Part of Net Cost:				
Acquisition of capital assets	-0-	(5,307,368)	(5,307,368)	2,771,917
Total Components of Net Outlays That Are Not Part of Net Cost	-0-	(5,307,368)	(5,307,368)	2,771,917
NET OUTLAYS	\$84,509,494	\$192,496,113	\$277,005,607	\$260,936,728

Note 12: Undelivered Orders at the end of the Period

CSOSA had Undelivered Orders consisting of the following as of September 30, 2024, and September 30, 2023:

	Federal	Non-Federal	Total FY 2024	Total FY 2023
Undelivered Orders	\$29,162,846	\$64,779,183	\$93,942,029	\$77,276,151
Paid	27,547,961	249,719,324	277,267,285	261,044,810
Unpaid	\$2,044,315	\$6,383,943	\$8,428,258	\$16,899,235

AFR Section III: Other Information

SUMMARY OF FINANCIAL STATEMENT AUDIT AND MANAGEMENT

ASSURANCES

The tables below summarize material weaknesses identified by the financial statement audit and/or by the agency through Federal Managers' Financial Integrity Act (FMFIA) and Federal Financial Management Improvement Act (FFMIA) management assurances. There were no material weaknesses identified by the auditors or management for FY 2024.

SUMMARY OF FINANCIAL STATEMENT AUDIT

FY 2024 Audit Opinion:		Unmodified			
Restatement:		No			
Material Weakness	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Total Material Weaknesses	0	0	0	0	0

SUMMARY OF MANAGEMENT ASSURANCES

Effectiveness of Internal Control over Financial Reporting (FMFIA § 2)					
FY 2024 Statement of Assurance:		Modified			
Material Weakness	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Total Material Weaknesses	0	0	0	0	0
Effectiveness of Internal Control over Operations (FMFIA § 2)					
FY 2024 Statement of Assurance:		Modified			

Effectiveness of Internal Control over Financial Reporting (FMFIA § 2)					
FY 2024 Statement of Assurance:		Modified			
Material Weakness	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Material Weakness	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Total Material Weaknesses	0	0	0	0	0
Conformance with Financial Management System Requirements (FMFIA § 4)					
FY 2024 Statement of Assurance:		Systems comply to financial management system requirements			
Material Weakness	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Total Material Weaknesses	0	0	0	0	0

PAYMENT INTEGRITY INFORMATION ACT REPORTING

The PIIA amends government-wide improper payment reporting requirements by repealing and replacing the Improper Payments Information Act of 2002 (IPIA), the Improper Payments Elimination and Recovery Act of 2010 (IPERA), the Improper Payments Elimination and Recovery Act of 2012 (IPERIA), and the Fraud Reduction and Data Analytics Act of 2015 (FRDAA). PIIA requires that agencies examine the risk of erroneous payments in all programs and activities they administer. CSOSA consists of two programs: CSP and PSA. PIIA also identifies DNP pre-award and pre-payment review requirements.

Agencies are required to review all programs and activities they administer and identify those that may be susceptible to significant erroneous payments. CSP performed an internal review of FY 2023 payments and concluded that reviewed payments should have been made and were made in the correct amount. Taking into consideration the low inherent risks of the CSP and PSA programs, the strength of CSOSA internal controls, the results of prior financial statement audits, and CSOSA internal testing of its FY 2023 payment transactions, CSOSA determined that neither program poses the risk of improper payments exceeding both 1.5% and \$10 million. In FY 2024, CSOSA complied with DNP pre-award and pre-payment

review requirements initiated by our financial SSP, DOI IBC. CSOSA provided information to fulfill reporting requirements under the Payment Integrity Information Act of 2019 (Pub. L. No. 116-117) (PIIA) to OMB. Comprehensive agency improper payment data and information can be found on [PaymentAccuracy.gov](https://www.paymentaccuracy.gov).

References

Serin, Ralph C. 2015. "The Dynamic Risk Assessment for Offender Re-entry (DRAOR): User Manual." Carleton University.

Serin, Ralph C. 2017. "The Dynamic Risk Assessment for Offender Re-entry (DRAOR): User Manual." Carleton University.

