



Audit of the Office of Justice Programs Victim  
Assistance Funds Subawarded by West Virginia  
Department of Homeland Security, Division of  
Administrative Services, Justice and Community  
Services to Legal Aid of West Virginia,  
Charleston, West Virginia



AUDIT DIVISION

25-017

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**JANUARY 2025**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by West Virginia Department of Homeland Security, Division of Administrative Services, Justice and Community Services to Legal Aid of West Virginia, Charleston, West Virginia**

### **Background**

The U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) provided funds to the West Virginia Department of Homeland Security Division of Administrative Services, Justice and Community Services (West Virginia JCS) to make subawards to support victim assistance programs in the state of West Virginia. West Virginia JCS awarded \$789,858 in crime victim assistance funds to Legal Aid of West Virginia (LAWV) under two subawards in October 2021 and July 2023. The purpose of LAWV's subawards was to provide civil legal assistance in West Virginia to: (1) underserved victim populations, and (2) victims of domestic violence, sexual assault, and elderly and disabled victims of financial exploitation. As of August 2024, West Virginia JCS had reimbursed LAWV a cumulative amount of \$633,142 for the subawards we audited.

### **Audit Objective**

The objective of this DOJ Office of the Inspector General audit was to review how LAWV used Victims of Crime Act funds to assist crime victims and assess whether it accounted for these funds in compliance with select award requirements, terms, and conditions.

### **Recommendation**

Our report contains one recommendation for OJP to work with West Virginia JCS to assist LAWV in improving its award management and administration. We requested a response to our draft audit report from LAWV, West Virginia JCS, and OJP officials. Those responses can be found in Appendices 2, 3, and 4, respectively. Our analysis of the response can be found in Appendix 5.

### **Summary of Audit Results**

We concluded that LAWV provided services and support, including legal assistance, to victims of domestic violence and sexual assault as well as to elderly and disabled victims of financial exploitation and underserved victim populations in accordance with award requirements. However, we found that LAWV could improve its subaward management by developing and implementing policies and procedures to closeout awards.

#### **Program Performance Accomplishments**

We reviewed a sample of victim case files and found evidence that LAWV used the subawards to provide a range of civil legal services to underserved victim populations, victims of domestic violence and sexual assault, as well as to elderly and disabled victims of financial exploitation in accordance with subaward requirements. We did not note any significant concerns with LAWV's provision of services to victims.

#### **Financial Management**

We concluded that LAWV maintained financial management controls to adequately account for the subawards funds we audited.

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## Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of victim assistance funds received by Legal Aid of West Virginia (LAWV). The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the West Virginia Department of Homeland Security Division of Administrative Services, Justice and Community Services (West Virginia JCS), which serves as the state administering agency (SAA) for West Virginia and makes subawards to direct service providers. As a direct service provider, LAWV received two subawards from West Virginia JCS totaling \$789,858. These funds derived from West Virginia's Fiscal Years 2020 and 2021 Victims of Crime Act (VOCA) victim assistance grants that OJP awarded to West Virginia JCS, as shown in Table 1.

**Table 1**

**Audited Subawards to LAWV from West Virginia JCS**

West Virginia JCS Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
20-VA-015	2020-V2-GX-0056	10/01/2021	09/30/2022	\$585,312
23-VA-040	15POVC-21-GG-00607-ASSI	07/01/2023	09/30/2023	\$204,546
Total				<b>\$789,858</b>

Source: JustGrants and West Virginia JCS

Established by the VOCA of 1984, the Crime Victims Fund (CVF) is used to support crime victims through DOJ programs and state and local victim assistance and compensation initiatives.<sup>1</sup> According to OJP's program guidelines, victim assistance services eligible to receive VOCA support must: (1) respond to the emotional, psychological, or physical needs of crime victims, (2) assist victims to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, or (4) restore a measure of safety and security for the victim. Direct service providers receiving VOCA victim assistance subawards thus may provide a variety of support to victims of crime, to include offering help filing restraining orders, counseling in crises arising from the occurrence of crime, crisis intervention, and emergency shelter.

### Legal Aid of West Virginia

Established in January 2002, LAWV is a non-profit law firm that operates 12 offices across West Virginia that provide free legal information, advice, and representation on matters such as protective orders stemming from domestic violence, bankruptcy, access to safe and affordable housing, unemployment compensation, healthcare, and education to clients with lower socioeconomic status in West Virginia. LAWV reports that its

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<sup>1</sup> The VOCA Victim Assistance Formula Grant Program is funded under 34 U.S.C. § 20101. Federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments support the CVF. The total amount of funds that the OVC may distribute each year depends upon the amount of CVF deposits made during the preceding years and limits set by Congress.



partnerships with various community-based organizations and government agencies have helped to multiply the impact of LAWV's legal services and advocacy work. LAWV has been a subrecipient of VOCA funding since 2016.

## OIG Audit Approach

The objective of this audit was to review how LAWV used the VOCA funds received through subawards from West Virginia JCS to assist crime victims and assess whether LAWV accounted for VOCA funds in compliance with award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and financial management.

To gain a further understanding of victim assistance subaward oversight, as well as to evaluate subrecipient performance and administration of VOCA-funded programs, we solicited feedback from West Virginia JCS officials regarding LAWV's records of delivering crime victim services, accomplishments, and compliance with West Virginia JCS award requirements.<sup>2</sup> Routine risk assessments performed by West Virginia JCS in January 2023 and August 2024 identified LAWV as a high-risk subrecipient.<sup>3</sup> Our audit approach considered the SAA's risk level during our review of LAWV's management of the subawards.

We tested compliance with what we considered to be the most important conditions of the subawards. The DOJ Grants Financial Guide; VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the OVC and West Virginia JCS award documents contain the primary criteria we applied during this audit.

The results of our analysis are detailed in the report sections that follow. Appendix 1 contains additional information on this audit's objective, scope, and methodology.

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<sup>2</sup> As an SAA, West Virginia JCS is responsible for ensuring that LAWV's subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the subaward terms and conditions; and that subaward performance goals are achieved. As such, we considered the results of our audit of victim assistance grants awarded to West Virginia JCS in performing this separate review. See U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Victim Assistance Grants Awarded to the West Virginia Department of Homeland Security, Division of Administrative Services, Justice and Community Services, Charleston, West Virginia](https://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-west-virginia-department), Audit Report 25-007 (December 2024), [oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-west-virginia-department](https://oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-west-virginia-department).

<sup>3</sup> The risk category is assigned to guide the frequency and intensity of financial monitoring. High-risk subrecipients are required to submit financial and progress reports by the 20th of each month after the reporting month. Grant funds are only dispersed to high-risk subrecipients on a monthly reimbursement basis, and unexpended funds are deobligated at the end of the fiscal year.

# Audit Results

## Program Performance and Accomplishments

As established by the VOCA legislation, VOCA subawards are available to subrecipients for the purpose of providing direct services to victims. LAWV received its VOCA funding from West Virginia JCS to provide legal services to: (1) underserved victim populations in West Virginia and (2) victims of domestic violence, sexual assault, and elderly and disabled victims of financial exploitation.<sup>4</sup> We obtained an understanding of LAWV's standard operating procedures in relation to the subaward funded services, comparing the subaward solicitation, project application, and subaward agreement against available evidence of accomplishments to determine whether LAWV demonstrated evidence of providing the services for which it was funded. Overall, we concluded that LAWV addressed the subawards' goals and objectives.

## Program Implementation

According to the DOJ Grants Financial Guide, recipients of federal awards should maintain a well-designed and tested system of internal controls. The DOJ Grants Financial Guide further defines internal controls as a process designed to provide reasonable assurance regarding the achievement of objectives in the: (1) effectiveness and efficiency of operations, (2) reliability of reporting for internal and external use, and (3) compliance with applicable laws and regulations.

To obtain an understanding of LAWV's standard operating procedures (SOP) in relation to the audited victim services, we interviewed LAWV's Managing Attorney for Grants and Training and Chief Financial Officer (CFO), as well as several attorneys who provided services directly to victims. We also requested LAWV's written policies and procedures that govern the VOCA-funded program, along with documents related to specific VOCA SOPs. In response, LAWV officials provided presentation slides that it had used for training VOCA-funded attorneys, an intake manual, and a grant operations document that detailed specific tasks and timelines for VOCA-funded personnel.

We determined that LAWV had internal controls surrounding its operational processes for implementing its VOCA program. However, we found that the LAWV Grants Management Standard Operating Procedures document (Grants Management SOP), did not address closing out VOCA subawards. An LAWV official confirmed that the Grants Management SOP was newly created in response to the audited subawards and our request for VOCA grant management policies and procedures. The official noted that the document derived from LAWV's annual VOCA training provided to staff attorneys who provide services under the VOCA grant program. This official further explained that the closeout section in the Grants Management SOP had been left blank because, from LAWV's perspective, the subawards never close because LAWV has received a

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<sup>4</sup> LAWV recognizes underserved populations, as identified by the OVC. This definition includes, but is not limited to, socially isolated populations, such as victims who reside in rural areas, have disabilities, and/or are part of the LGBTQ+ community. The OVC and LAWV also recognize that underserved populations are at greater risk of financial exploitation crimes and this population includes persons who have additional factors that render them vulnerable (e.g., widows and widowers, clients of color, and clients in West Virginia's rural areas).

supplemental award each year. Lastly, the LAWV official told us that West Virginia JCS never provided guidance to LAWV on the subaward closeout process.

According to the DOJ Grants Financial Guide, closeout refers to the process that takes place when the DOJ grant-making component or pass-through entity determines that all applicable administrative actions and all required work of the federal award have been completed by the recipient or subrecipient. Additionally, 2 C.F.R. § 200.303 (a) requires the non-federal entity to establish and maintain effective internal control over the federal award, and 2 C.F.R. § 200.343 (a) and (d) require that a subrecipient must submit to the pass-through entity, no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and subrecipient) after the end date of the performance period, all financial, performance, and other reports as required by the federal award terms and conditions. We believe that LAWV should implement controls to ensure it complies with requirements related to closing out its subawards at the end of the performance period. In the absence of such controls, LAWV is at risk of non-compliance with the federal award requirements and the DOJ Grants Financial Guide. Therefore, we recommend that OJP work with West Virginia JCS to ensure that LAWV develops and implements written closeout procedures to ensure compliance with federal award requirements and DOJ Grants Financial Guide.

## **Program Services**

According to the goals of the subawards, LAWV was to provide civil legal assistance to: (1) underserved victim populations in West Virginia and (2) victims of domestic violence, sexual assault, and elderly and disabled victims of financial exploitation across West Virginia. To verify whether LAWV provided the aforementioned legal services to the specified groups, we interviewed LAWV's Managing Attorney for Grants and Training, examined programmatic documents, and reviewed a judgmental sample of program statistics and accomplishments noted in LAWV's monthly progress reports submitted to West Virginia JCS for the reporting periods of October 1, 2021, through September 30, 2022, and October 1, 2022, through August 31, 2023. We verified that LAWV provided evidence of allowable grant activities, such as: (1) legal assistance (including representation at court hearings) for victims of domestic violence and sexual assault, as well as elderly and disabled victims of financial exploitation, (2) training to teachers and community partners on identifying and reporting abuse allegations, and (3) outreach to prosecutors, police, school counselors, and local and state agencies to foster collaboration and promote LAWV services.

We also received a demonstration of LAWV's electronic case management system and reconciled data (i.e., victim case files containing intake date, advocate case assignments, advocate notes, and case status) to the accomplishments reported in the selected monthly reports. We did not note any significant inaccuracies in the reports from LAWV's electronic case management system.

## **Financial Management**

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. We interviewed the CFO, examined fiscal policies and procedures, reviewed subaward documents, and performed expenditure testing to determine whether LAWV adequately accounted for the subaward's funds we audited. Overall, we concluded that LAWV's expenditures for personnel and non-personnel under the VOCA subawards were allowable and supported.

## Fiscal Policies and Procedures

To test fiscal policies and procedures, we reviewed LAWV's policies and procedures related to subaward fiscal oversight, interviewed LAWV's CFO regarding financial procedures, obtained records from LAWV's accounting system, and verified the execution of activities in accordance with the financial procedures. Overall, we determined that LAWV financial policies, procedures, and systems allows it to account for federal funds and track VOCA expenditures.

## Subaward Expenditures

LAWV requested reimbursement from West Virginia JCS electronically by submitting monthly requests for reimbursements. For the subawards we audited, LAWV's budget categories included personnel and contractual, travel and training, space, and indirect costs.

As of August 2024, LAWV received \$633,142 in federal VOCA funds under the audited subawards 20-VA-015 and 23-VA-040, which ended September 30, 2022 and September 30, 2023, respectively.<sup>5</sup> We reviewed a sample of LAWV's transactions to determine whether the costs charged to the subawards and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. We judgmentally selected a sample of 79 expenditures totaling \$95,616, representing 15 percent of the reimbursed subaward funds. The transactions we reviewed included costs in the following categories: personnel (including fringe benefits), travel and training, and parking. Unless noted below, the transactions tested were accurate, allowable, and adequately supported in accordance with the VOCA program requirements.

### *Personnel and Fringe Costs*

The largest cost area for which LAWV received reimbursement was personnel costs. We determined West Virginia JCS reimbursed LAWV \$564,522 of the total \$789,858 (approximately 71 percent of total reimbursements) for salary and fringe benefits for the subawards we audited. We judgmentally sampled two non-consecutive pay periods from each subaward, which included 44 individual bi-weekly employee payments, totaling \$68,361. We also tested \$23,390 in fringe benefit costs associated with the personnel charges in our sample. Our testing generally found payroll transactions accurate, allowable, and supported in accordance with VOCA program requirements.

### *Other Costs*

To test other costs, including travel, training, and parking costs charged to the subawards, we judgmentally selected a sample of 35 transactions, totaling \$3,865 from LAWV's accounting records. To verify these expenditures, we reviewed accounting records and available supporting documents. We determined that all

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<sup>5</sup> As discussed in the audit of the [Office of Justice Programs Victim Assistance Grants Awarded to the West Virginia Department of Homeland Security, Division of Administrative Services, Justice and Community Services](#), we determined that: (1) West Virginia JCS improperly paid \$99,433 to LAWV that it neither requested nor fully incurred during the performance period for subaward 20-VA-015 and (2) LAWV returned to West Virginia JCS those advanced VOCA funds nearly 1½ years after receipt and 2 years after the performance period ended for subaward 20-VA-015.



35 transactions tested were accurate, allowable, and supported in accordance with VOCA program requirements.

In addition, we reviewed 100 percent of the indirect costs totaling \$57,913 and determined that the indirect costs charged to the subawards were accurate, allowable, supported, and in accordance with the VOCA program requirements.

## **Conclusion and Recommendation**

As a result of our audit testing, we conclude that LAWV demonstrated achievement of the subawards' goals and objectives; however, we found that LAWV did not adhere to all the grant requirements that we tested. We found that LAWV could improve its written policies and procedures related to award closeout. We provide one recommendation for OJP and West Virginia JCS to address the issue.

We recommend that OJP work with West Virginia JCS to:

1. Ensure that LAWV develops and implements written closeout procedures to ensure compliance with federal award requirements and DOJ Grants Financial Guide.

## **APPENDIX 1: Objective, Scope, and Methodology**

### **Objective**

The objective of this audit was to review how Legal Aid of West Virginia (LAWV) used the Victims of Crime Act (VOCA) funds received through two subawards from the West Virginia Department of Homeland Security Division of Administrative Services, Justice and Community Services (West Virginia JCS) to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

### **Scope and Methodology**

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

This was an audit of two subawards to LAWV. These subawards, totaling \$789,858, were funded by West Virginia JCS from primary VOCA grants 2020-V2-GX-0056 and 15POVC-21-GG-00607-ASSI, awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of August 2024, West Virginia JCS had reimbursed LAWV: (1) \$485,879 from the 20-VA-015 subaward and (2) \$147,263 from the 23-VA-040 subaward.

Our audit concentrated on, but was not limited to, the period of October 2021 through September 2023. The Department of Justice (DOJ) Grants Financial Guide; the VOCA Guidelines and Final Rule; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; West Virginia JCS guidance; and the OVC and West Virginia JCS award documents contain the primary criteria we applied during the audit.

To accomplish our objective, we tested compliance with what we considered to be the most important conditions of LAWV's activities related to the audited subawards. Our work included interviews with LAWV's Managing Attorney for Grants and Training and financial staff, as well as personnel who provided services directly to victims. We also examined policies and procedures and reviewed subaward documentation as well as financial records. We performed sample-based audit testing for subaward expenditures, including payroll and fringe benefit charges, rent, supplies, operating and travel costs. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the subawards reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

During our audit, we obtained information from DOJ's JustGrants System as well as LAWV's electronic case management, payroll, and financial systems specific to the management of DOJ funds. We did not test the reliability of those systems as a whole; therefore, any findings identified involving information from those systems were verified with documentation from other sources.

## Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objective. We did not evaluate the internal controls of LAWV to provide assurance on its internal control structure as a whole. LAWV's management is responsible for the establishment and maintenance of internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on the LAWV's internal control structure as a whole, we offer this statement solely for the information and use of LAWV, West Virginia JCS, and OJP.<sup>6</sup>

In planning and performing our audit, we identified internal control components and underlying internal control principles as significant to the audit objective. Specifically, we assessed the design and implementation of LAWV policies and procedures. We also tested the implementation and operating effectiveness of specific controls over subaward execution and compliance with laws and regulations in our audit scope. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objective of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

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<sup>6</sup> This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## APPENDIX 2: Legal Aid of West Virginia Response to the Draft Audit Report



ADRIENNE WORTHY, EXECUTIVE DIRECTOR  
STATEWIDE HEADQUARTERS  
123 Washington St. W  
Suite 101  
Charleston, WV 25302  
Main Office: (304) 343-3013, ext. 2128  
Intake: (866) 255-4370  
F: (304) 345-5934

November 25, 2024

Shenika N. Cox  
Regional Audit Manager  
Washington Regional Audit Office  
U.S. Department of Justice  
Office of the Inspector General  
VIA: Electronic Mail at: [WRAO.mail@usdoj.gov](mailto:WRAO.mail@usdoj.gov)

Re: Subaward: VOCA 20-VA-015 and 23-VA-040  
Subrecipient: Legal Aid of West Virginia, Inc. (LAWV)  
Federal Grant Number: Victims of Crime Act (VOCA) 2020-V2-GX-0056 and 15POVC-21-  
GG-00607-ASSI

Dear Ms. Cox:

On behalf of Legal Aid of West Virginia, Inc., we thank your office for its thorough and diligent work in conducting an audit of our compliance records as subrecipient of the above-named grant. We submit for your approval the following Response to the recommendation identified in the draft audit report.

**Recommendation:** The Draft Audit Report, on page 7, recommends that OJP work with West Virginia JCS to ensure that LAWV develops and implements written closeout procedures to ensure compliance with federal award requirements and DOJ Grants Financial Guide.

**Management Response:** Agree. Legal Aid of West Virginia, Inc. (LAWV) will develop, implement and disseminate written closeout procedures that ensure compliance with federal award requirements and the DOJ Grants Financial Guide, and will ensure such materials endorse any relevant guidance provided by West Virginia JCS on VOCA grant closeout policies and procedures.

Previously existing policies and procedures included a VOCA Grants Management Standard Operating Procedures guide created by the LAWV Managing Attorney for Grants and Training. On November 22<sup>nd</sup>, 2024, LAWV sent West Virginia JCS the attached draft update of our Grants Management Standard Operating Procedures guide with proposed new language to ensure compliance with federal award requirements and the DOJ Grants Financial Guide. We will work with JCS to promptly ensure that any suggestions they have for improving the attached LAWV written policies and procedures are incorporated as well.

If you have additional questions, please contact the Grants Reporting Manager, Elizabeth Wehner, at [ewehner@lawv.net](mailto:ewehner@lawv.net) or (304) 343-3013, ext. 2134. For additional comments or questions, I can be reached at (304) 343-3013, ext. 2128 or via email at [aworthy@lawv.net](mailto:aworthy@lawv.net).

**[www.LegalAidWV.org](http://www.LegalAidWV.org)**

LSC America's Partner  
for Equal Justice  
LEGAL SERVICES CORPORATION



Sincerely,



Adrienne Worthy,  
Executive Director  
Legal Aid of West Virginia, Inc.  
123 Washington St. W.  
Suite 101  
Charleston, WV 25302  
(304) 343-3013, x2134  
[www.legalaidwv.org](http://www.legalaidwv.org)

# APPENDIX 3: West Virginia Department of Homeland Security Division of Administrative Services, Justice and Community Services Response to the Draft Audit Report



ROB CUNNINGHAM  
CABINET SECRETARY

State of West Virginia  
Department of Homeland Security  
Division of Administrative Services  
Justice and Community Services  
1124 Smith Street  
Charleston, WV 25301  
(304) 558-8814



TINA DESMOND  
DIRECTOR

November 26, 2024

Shenika N. Cox  
Regional Audit Manager  
Washington Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
Jefferson Plaza, Suite 900  
Washington, D.C. 20530

**Re:** Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by West Virginia Department of Homeland Security, Division of Administrative Services, Justice and Community Services to Legal Aid of West Virginia, Charleston, West Virginia

Dear Ms. Cox:

Below is the West Virginia Division of Administrative Services' Justice and Community Services Section's (JCS) response to the audit finding presented in the OIG audit report issued on November 7, 2024 and referenced above.

- **Recommendation 1** – Ensure that LAWV develops and implements written closeout procedures to ensure compliance with federal award requirements and DOJ Grants Financial Guide.

The West Virginia JCS concurs with this finding. The agency will work with the OJP to develop the necessary subaward closeout procedures that comply with the federal award requirements and the DOJ Financial Guide. Once developed, the closeout procedures will be disseminated to JCS-funded subrecipients and DAS/JCS will offer webinars throughout 2025 to train subrecipients of the changes. Estimated time of completion: January 31, 2025.

Should you have any questions regarding this response, please feel free to contact me at 304-558-8814, extension 22414 or via email at [Marty.A.Hatfield@wv.gov](mailto:Marty.A.Hatfield@wv.gov).

Very Respectfully,

Marty Allen Hatfield  
Assistant Director  
Justice and Community Services



cc: Linda J. Taylor  
Lead Auditor, Audit Coordination Branch  
Audit and Review Division

Joel Hall  
Deputy Director, State Victim Resource Division  
Office for Victims of Crime

Elizabeth Flowers  
Grants Management Specialist  
Office for Victims of Crime

Tina M. Desmond  
Director  
Division of Administrative Services

Michael W. Cutlip  
Deputy Director  
Division of Administrative Services

Adrienne Worthy  
Executive Director  
Legal Aid of West Virginia

Elizabeth Wehner  
Managing Attorney for Grants and Training  
Legal Aid of West Virginia

Tammy Mullins  
Chief Financial Officer  
Legal Aid of West Virginia

## APPENDIX 4: Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

December 6, 2024

MEMORANDUM TO: Shenika N. Cox  
Regional Audit Manager  
Washington Regional Audit Office  
Office of the Inspector General

FROM: Iyauta I. Green  
Director

Iyauta Iyeesha Green Digitally signed by Iyauta Iyeesha Green  
Date: 2024.12.06 15:46:37 -05'00'

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the West Virginia Department of Homeland Security, Division of Administrative Services, Justice and Community Services, to Legal Aid of West Virginia, Charleston, West Virginia*

This memorandum is in reference to your correspondence, dated November 6, 2024, transmitting the above-referenced draft audit report for the Legal Aid of West Virginia (LAWV). LAWV received subaward funds from the West Virginia Department of Homeland Security, Division of Administrative Services, Justice and Community Services (West Virginia JCS), under the Office of Justice Programs' (OJP), Office for Victims of Crime, Victims of Crime Act, Victim Assistance Formula Grant Program, Grant Numbers 2020-V2-GX-0056 and 15POVC-21-GG-00607-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains one recommendation and no questioned costs. The following is OJP's analysis of the draft audit report recommendation. For ease of review, the recommendation is restated in bold and is followed by OJP's response.

1. **We recommend that OJP work with West Virginia JCS to ensure that LAWV develops and implements written closeout procedures to ensure compliance with federal award requirements and DOJ Grants Financial Guide.**

OJP agrees with the recommendation. In its response, dated November 26, 2024, West Virginia JCS stated that it will work with LAWV to develop and implement the necessary subaward closeout procedures, to ensure compliance with Federal award requirements and the Department of Justice (DOJ) Grants Financial Guide, which it estimates completing by January 31, 2025.

Additionally, the West Virginia JCS stated that once procedures are developed, it will offer a series of training and webinars to JCS-funded subrecipients throughout 2025 to train subrecipients on the changes.

Accordingly, we will work with the West Virginia JCS to obtain a copy of LAWV's written policies and procedures, developed and implemented, to ensure compliance with Federal award requirements and the DOJ Grants Financial Guide. We will also work with the West Virginia JCS to obtain evidence that LAWV distributed the policies and procedures to its staff responsible for managing Federal grant funds.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Jeffery A. Haley, Deputy Director, Audit and Review Division, of my staff, on (202) 598-0529.

cc: Maureen A. Henneberg  
Deputy Assistant Attorney General  
for Operations and Management

LeToya A. Johnson  
Senior Advisor  
Office of the Assistant Attorney General

Jeffery A. Haley  
Deputy Director, Audit and Review Division  
Office of Audit, Assessment, and Management

Kristina Rose  
Director  
Office for Victims of Crime

Katherine Darke Schmitt  
Principal Deputy Director  
Office for Victims of Crime

James Simonson  
Director of Operations, Budget, and  
Performance Management  
Office for Victims of Crime

Jeffrey Nelson  
Deputy Director of Operations, Budget, and  
Performance Management Division  
Office for Victims of Crime

Willie Bronson  
Director, State Victim Resource Division  
Office for Victims of Crime



cc: Joel Hall  
Associate Director, State Victim Resource Division  
Office for Victims of Crime

Elizabeth Flowers  
Grants Management Specialist  
Office for Victims of Crime

Charlotte Grzebien  
Deputy General Counsel

Katherine Brown  
Principal Deputy Director  
Office of Communications

Rachel Johnson  
Chief Financial Officer

Christal McNeil-Wright  
Associate Chief Financial Officer  
Grants Financial Management Division  
Office of the Chief Financial Officer

Joanne M. Suttington  
Associate Chief Financial Officer  
Finance, Accounting, and Analysis Division  
Office of the Chief Financial Officer

Aida Brumme  
Manager, Evaluation and Oversight Branch  
Grants Financial Management Division  
Office of the Chief Financial Officer

Louise Duhamel  
Assistant Director, Audit Liaison Group  
Internal Review and Evaluation Office  
Justice Management Division

OJP Executive Secretariat  
Control Number OCOM001273

## **APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report**

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) provided a draft audit report to the Office of Justice Programs (OJP), the West Virginia Department of Homeland Security, Division of Administrative Services, Justice and Community Services (West Virginia JCS), and Legal Aid of West Virginia (LAWV). LAWV's response is incorporated in Appendix 2, West Virginia JCS's response is incorporated in Appendix 3, and OJP's response is incorporated in Appendix 4 of this final report. In response to our draft audit report, OJP agreed with our recommendation, and as a result, the status of the audit report is resolved. West Virginia JCS concurred with our recommendation and LAWV agreed with the recommendation. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### **Recommendation for OJP to work with West Virginia JCS:**

#### **1. Ensure that LAWV develops and implements written closeout procedures to ensure compliance with federal award requirements and DOJ Grants Financial Guide.**

Resolved. OJP agreed with our recommendation. OJP stated that it will work with West Virginia JCS to obtain a copy of the written policies and procedures that LAWV develops and implements to ensure compliance with federal award requirements and the DOJ Grants Financial Guide. OJP also stated that it will work with the West Virginia JCS to obtain evidence that LAWV distributed the policies and procedures to its staff responsible for managing federal grant funds. As a result, this recommendation is resolved.

West Virginia JCS concurred with our recommendation and stated that it will work with OJP to develop the necessary subaward closeout procedures that comply with the federal award requirements and the DOJ Grants Financial Guide. West Virginia JCS also stated that it will disseminate the closeout procedures to West Virginia JCS-funded subrecipients and offer webinars throughout 2025 to train subrecipients on the changes. West Virginia JCS estimates completing these actions by January 31, 2025.

LAWV agreed with our recommendation and stated that it will develop, implement, and disseminate the aforementioned written closeout procedures.

This recommendation can be closed when we receive evidence that LAWV has developed and implemented written closeout procedures that comply with federal award requirements and the DOJ Grants Financial Guide.