



Audit of the Office of Justice Programs Victim
Assistance Funds Subawarded by the Tennessee
Department of Finance and Administration
to the Tennessee Voices for Children,
Goodlettsville, Tennessee



AUDIT DIVISION

25-042

FEBRUARY 2025



EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Tennessee Department of Finance and Administration to the Tennessee Voices for Children, Goodlettsville, Tennessee

Background

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Tennessee Department of Finance and Administration (Tennessee DFA) to make subawards to support victim assistance programs in the state of Tennessee. The Tennessee DFA awarded \$800,000 in crime victim assistance funds to the Tennessee Voices for Children (Tennessee Voices) under two subawards for state fiscal years 2022 and 2023. The purpose of Tennessee Voices' subawards was to provide advocacy services that are culturally sensitive to individuals suffering trauma as a result of crime victimization. As of July 2024, the Tennessee DFA had reimbursed Tennessee Voices a cumulative amount of \$714,277 for the subawards we reviewed.

Audit Objective

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

Summary of Audit Results

We concluded that Tennessee Voices provided victims of crime in the state of Tennessee with personal advocacy, emotional support, and safety services. However, we found that Tennessee Voices could improve certain areas of its subaward financial management.

Program Performance Accomplishments

We determined that Tennessee Voices provided the services for which it was funded.

Financial Management

The audit concluded Tennessee Voices' compliance with VOCA budget and expenditure procedures could be improved. Specifically, we found that Tennessee Voices did not request a budget modification for personnel changes as required. In total, we questioned \$11,012 in unallowable costs.

Recommendations

Our report contains two recommendations for OJP to work with the Tennessee DFA to assist Tennessee Voices in improving its award management and administration. We provided our draft audit report to Tennessee Voices, the Tennessee DFA, and OJP, and their responses can be found in Appendices 3, 4, and 5, respectively. Our analysis of those responses can be found in Appendix 6.

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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 the Tennessee Voices for Children (Tennessee Voices), which is located in Goodlettsville, Tennessee. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Tennessee Department of Finance and Administration (Tennessee DFA), which serves as the state administering agency (SAA) for Tennessee to make subawards to direct service providers. As a direct service provider, Tennessee Voices received two subawards from the Tennessee DFA for state fiscal years 2022 and 2023 totaling \$800,000.¹ These funds originated from the Tennessee DFA's federal grants, as shown in Table 1.

Table 1

Audited Subawards to Tennessee Voices from the Tennessee DFA

Tennessee DFA Subaward Identifier	OJP Prime Award Numbers ^a	Project Start Date	Project End Date	Subaward Totals
35693	2018-V2-GX-0024	07/01/2021	06/30/2022	\$600,000
47810	2019-V2-GX-0043	07/01/2022	06/30/2023	\$200,000
Total:				\$800,000

^a Subaward 35693 provided funding to Tennessee Voices for its fiscal years 2019-2022 and subaward 47810 provided funding for its fiscal years 2023-2025. Our audit scope focused on funding for Tennessee Voices' fiscal year 2022 for subaward 35693 and funding for its fiscal year 2023 for subaward 47810.

Source: Tennessee DFA

Established by the Victims of Crime Act (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.² According to OJP's program guidelines, eligible victim assistance programs provide services and efforts that: (1) respond to the emotional and physical needs of crime victims, (2) assist victims of crime to stabilize their lives after a victimization, (3) assist victims to understand and participate in the criminal justice system, or (4) provide victims of crime with a measure of safety and security. Direct service providers receiving VOCA victim assistance subawards thus may provide a variety of support to victims of crime, to include providing safety planning, offering personal advocacy, accompanying victims to hospitals, offices, and court, and raising public awareness.

¹ The Tennessee DFA's and Tennessee Voices' fiscal years run from July 1 through June 30.

² 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.

Tennessee Voices for Children

Tennessee Voices is a 501(c)(3) non-profit organization whose mission is to become a collaborative leader in guiding mental health transformation. It is licensed by the Tennessee Department of Mental Health as a mental health facility. The organization was founded in 1990 as a statewide coalition of individuals, agencies, and organizations working together to promote children's health and education services.

Tennessee Voices has been a subrecipient of VOCA funds since July 2018. Its Survivor Connection program was funded by VOCA. Through this program, Tennessee Voices initially provided direct services to victims under 24 years of age and later expanded its clientele to any individuals suffering trauma as a result of crime victimization. Specifically, Tennessee Voices stated that through its Survivor Connection program it served over 50,000 Tennesseans each year through various services including outreach, prevention, peer support services, care coordination, advocacy, clinical counseling, medication management, housing, and trainings to individuals and groups of all ages, disabilities, and backgrounds. According to the entity's funding application, its Survivor Connection program offered services that were designed to assist victims of crime and families to understand the mental health trauma related to their victimization, respond to victimization concerns, prevent challenging behaviors, and promote resiliency.

OIG Audit Approach

The objective of this audit was to review how Tennessee Voices used the VOCA funds received through subawards from the Tennessee DFA to assist crime victims and assess whether Tennessee Voices accounted for VOCA funds in compliance with select 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 Tennessee DFA officials regarding Tennessee Voices' records of delivering crime victim services, accomplishments, and compliance with Tennessee DFA's award requirements.³

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; any

³ As an SAA, the Tennessee DFA is responsible for ensuring that Tennessee Voices' subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As such, we considered the results of our audit of Victim Assistance grants awarded to the Tennessee DFA in performing this separate review. See U.S. Department of Justice Office of the Inspector General, [Audit of the Office of Justice Programs Victims Assistance Grants Awarded to the Tennessee Department of Finance and Administration, Nashville, Tennessee](#), Audit Report GR-40-19-002 (May 2019), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-tennessee-department-finance.

Tennessee Voices guidance; and the OVC and SAA award documents contain the primary criteria we applied during this audit.

The results of our analysis are discussed in detail in the following sections of this report. Appendix 1 contains additional information on this audit's objective, scope, and methodology. Appendix 2 presents the audit's Schedule of Dollar-Related Findings.

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. Tennessee Voices received its VOCA funding from the Tennessee DFA to support the provision of services to victims of crime statewide. We obtained an understanding of Tennessee Voices' standard operating procedures in relation to the subaward-funded services. We also compared the subaward solicitations, project applications, and subaward agreements against available evidence of accomplishments to determine whether Tennessee Voices demonstrated progress towards providing the services for which it was funded. Overall, we concluded that Tennessee Voices provided the services for which it was funded.

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: (1) the 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 Tennessee Voices' standard operating procedures in relation to the victim services, we conducted interviews with the Chief Operations Officer, Program Manager, Certified Family Support Specialist, Certified Peer Recovery Specialist, and Social Media Coordinator. We also requested Tennessee Voices' written policies and procedures that govern the VOCA-funded program. In addition, those officials provided us an overview of the case management system along with documentation of the program's policies and procedures for victim services provided during intake through discharge. We believe the policies and procedures promoted efficient case management oversight and allowed for the services provided for victims to be tracked and evaluated while receiving subaward-funded services.

Program Services

According to the objectives of the subawards, Tennessee Voices, through its Survivor Connection program, provides advocacy services that are culturally sensitive to individuals suffering trauma as a result of crime victimization. The program receives referrals from mental health providers, healthcare professionals, and the Tennessee Department of Children and Family Services to assist victims of child abuse, neglect, domestic violence, sexual assault, and victims of violent crime. Victims can also make referrals directly to Tennessee Voices or use the agency's online referral page.

Upon referral, program staff are required to contact victims seeking assistance within 72 hours. A Certified Family Support Specialist and Certified Peer Recovery Specialist provide advocacy services to victims from intake to discharge. Through the Survivor Connection program, victims are provided personal advocacy, emotional support, and safety services. Victims meet weekly with program staff until discharge.

We reviewed one quarterly performance report, sampled one performance metric, and traced the reported data to its supporting documentation. Based on the performance documentation we reviewed, our interviews with program staff, and observations made by the audit team, we determined that Tennessee Voices provided the services for which it was funded.

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 reviewed Tennessee Voices' pertinent policies and procedures, evaluated its accounting systems and procedures for tracking VOCA program expenditures, and performed expenditure testing to determine whether Tennessee Voices adequately accounted for the subaward funds we audited. Overall, we concluded that while Tennessee Voices generally adhered to guidance related to financial management, its compliance with VOCA budget and expenditure procedures could be improved and we identified \$11,012 in questioned costs.

Fiscal Policies and Procedures

Tennessee Voices maintains written financial and procurement policies and procedures. The Chief Executive Officer, Chief Operations Officer, Chief Financial Officer, and Vice President of Finance and Information Technology may purchase or contract for supplies and services as well as approve check requests. Tennessee Voices also employs an internal finance manager and the services of an accounting firm including a software support team. The finance manager and accounting firm work together to complete the subawards' financial records and reporting requirements. Tennessee Voices' staff also completes the monthly bank reconciliations as an in-house task. We found the policies and procedures for bank reconciliations did not identify all the individuals authorized to approve the reconciliation. When we brought this to the attention of Tennessee Voices officials, they agreed to update the procedures. We reviewed the updated procedures and determined that they were adequate.

Tennessee Voices uses software to support its accounting oversight and plans periodic enhancements to its technology systems. During the audit period reviewed, Tennessee Voices transitioned from using a desktop accounting software with cloud capabilities to a fully integrated cloud-based financial management software. We observed the software's financial management capabilities for recording and approving transactions. The financial system included bank reconciliation and budget reporting capabilities, along with the ability to track end-users' system activity history. We found that the accounting firm employees had remote access including some having full administrative privileges to Tennessee Voices' current financial management account.

Tennessee Voices tracks its reimbursements and expenditures for all programs administered separately. Tennessee Voices maintains a chart of accounts and a list of program codes to designate revenues, direct program costs, and administrative costs. Tennessee Voices also uses a spreadsheet separate from the financial management software to perform calculations for financial allocations and reporting.

In response to this audit, Tennessee Voices updated the policy and procedures regarding the bank reconciliation approval process. Tennessee Voices also evaluated the access privileges of the accounting firm's employees to the financial system in use during our review and removed access where not needed. In the next section of the report, we present findings and recommendations that relate to Tennessee Voices' need to further improve fiscal policies and procedures.

Subaward Expenditures and Matching Costs

Tennessee Voices requested reimbursements from the Tennessee DFA via monthly invoices. The entity's fiscal year follows that of the state, which runs from July 1 to June 30. For the subawards we audited, Tennessee Voices' approved budgets included personnel costs, professional fees, supplies, travel, insurance, and indirect costs allocated to VOCA. As of July 2024, we found that the Tennessee DFA paid a total of \$714,277 to Tennessee Voices with VOCA funds for costs incurred in these areas.

We reviewed a sample of Tennessee Voices' transactions to determine whether the costs charged to the project and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. We judgmentally selected personnel and non-personnel expenditures totaling \$152,320 for the following six categories: personnel, professional fees, supplies, travel, indirect costs, and matching costs.⁴ For indirect costs, we tested 2 full years' allocations charged to the VOCA program.⁵

As described below, we found issues in the area of unallowable personnel costs and questioned \$11,012. Unless noted below, other transactions we reviewed were allowable and adequately supported.

Personnel Costs

The largest cost category for which the Tennessee Voices received reimbursement was personnel costs. We determined the Tennessee DFA reimbursed Tennessee Voices \$535,631 of the total \$714,277 (approximately 75 percent of total reimbursements) for personnel costs. We judgmentally sampled 2 months' personnel costs totaling \$47,074, one for each fiscal year reviewed.

Our initial sample testing showed that two of the seven positions charged to the subaward were not included in the approved state fiscal year 2023 VOCA budget.⁶ Given the result, we expanded our scope and requested payroll records for the full fiscal year to determine if there were any additional

⁴ The subrecipient received a match waiver in October 2021. As a result, it was still required to and did provide matching funds for July, August, and September of 2021 during the state's fiscal year 2022. Because matching funds do not impact the amount of VOCA reimbursements Tennessee Voices received, the amount of matching funds tested is not included in our sample total of \$152,320.

⁵ During our audit scope, Tennessee Voices had an approved 15-percent indirect cost rate.

⁶ We did not identify any issues with the state fiscal year 2022 personnel costs sampled.

unapproved positions and charges. We identified a total of six unapproved positions for individuals whose personnel costs totaling \$11,012 were charged to the VOCA program for subaward 47810.

According to the Grants Manual published by the Tennessee DFA, subrecipients must provide written notification to the state's program manager within 10 business days of any changes in grant-funded personnel positions, including temporary changes. A state official informed us that Tennessee Voices had not requested an approval for a budget modification for additional staff to work on the VOCA-funded program. When asked, an official from Tennessee Voices stated that not submitting a budget modification request was an oversight. When the approval for a budget modification is not obtained, Tennessee Voices could face funding shortfalls, which, in turn, could affect its ability to service victims of crime. We consider the unapproved positions as unallowable and question the related personnel costs totaling \$11,012.⁷ Therefore, we recommend that OJP work with the Tennessee DFA to remedy the \$11,012 in unallowable personnel costs. In addition, we recommend that OJP work with the Tennessee DFA to ensure that Tennessee Voices adheres to established policies and procedures to request approvals for future budget modifications.

Other Costs

To test other costs charged to the subawards, we selected a sample of non-personnel transactions from Tennessee Voices' accounting records. For three of the four budget line items within this cost category—professional fees, supplies, and travel, we judgmentally selected a total of 6 months' expenditures from both subawards reviewed. For indirect costs, we tested allocations for Tennessee Voices' fiscal years 2022 and 2023. To verify these expenditures, we reviewed accounting records and available supporting documentation. We found no significant deficiencies in the transactions reviewed.

Matching Requirement

VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless OVC waived this requirement. The purpose of this requirement is to increase the amount of resources available to VOCA projects, prompting subrecipients to obtain independent resources to leverage federal funding and encourage investment and engagement in VOCA-funded projects. Matching contributions must come from non-federal sources and can be either cash or in-kind match.⁸ The SAA has a primary responsibility for ensuring subrecipient compliance with the matching requirements.

Following guidance from the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, the Tennessee DFA waived Tennessee Voices' match requirement beginning in October 2021. As a result,

⁷ The Tennessee DFA originated subaward 47810 with the intent of funding from federal grant 2019-V2-GX-0043. However, accounting records from the Tennessee DFA for program expenditures show that the actual funding source for subaward 47810 consists of federal grants 2019-V2-GX-0043 and 2020-V2-GX-0012. The questioned costs of \$11,012 includes funding of \$10,080 funded from 2019-V2-GX-0043 and \$932 from 2020-V2-GX-0012.

⁸ In-kind matching contributions may include donations of expendable equipment, office supplies, workplace, or the value of time contributed by those providing integral services to the funded project.

Tennessee Voices was required to provide matching funds for July, August, and September 2021. We judgmentally selected the reported matching funds for July and August 2021 for review. To accomplish that goal, we obtained Tennessee Voices' match policy and its approved subaward budget for the applicable period, which detailed the allowable rates for volunteer services and costs for donated space. We recalculated the value of volunteer services and donated space based on applicable timesheets and agreements. We found the reported matching contribution amounts to be accurate and properly supported. Consequently, we did not identify significant concerns related to matching costs.

Conclusion and Recommendations

As a result of our audit testing, we conclude that Tennessee Voices used VOCA funds received through two subawards from the Tennessee DFA to provide and support the provision of direct services to victims of crime statewide. However, Tennessee Voices did not request approval for a budget modification for personnel not included in the approved VOCA budget. As a result, we question personnel costs totaling \$11,012 for the unallowable positions. We provide two recommendations to OJP to work with the Tennessee DFA to address these deficiencies.

We recommend that OJP work with the Tennessee DFA to:

1. Remedy the \$11,012 in unallowable personnel costs.
2. Ensure that Tennessee Voices adheres to established policies and procedures and requests approvals for future budget modifications.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how Tennessee Voices for Children (Tennessee Voices) used the Victims of Crime Act (VOCA) funds received through two subawards from the Tennessee Department of Finance and Administration (Tennessee DFA) 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 Tennessee Voices. These subawards, totaling \$800,000, were funded by the Tennessee DFA from primary VOCA grants 2018-V2-GX-0024 and 2019-V2-GX-0043 awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of July 2024, Tennessee DFA had reimbursed Tennessee Voices \$714,277 in subaward funds.

Our audit concentrated on, but was not limited to, the period of July 1, 2021, through June 30, 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; Tennessee DFA guidance; and the OVC and Tennessee DFA 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 Tennessee Voices' activities related to the audited subawards. Our work included conducting interviews with Tennessee Voices' financial staff, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based audit testing for personnel and non-personnel expenditures. 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 the Tennessee DFA and Tennessee Voices' accounting and case management systems specific to the management of DOJ funds during the audit period. 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 Tennessee Voices to provide assurance on its internal control structure as a whole. Tennessee Voices' 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 Tennessee Voices' internal control structure as a whole, we offer this statement solely for the information and use of Tennessee Voices and OJP.⁹

In planning and performing our audit, we identified internal control components and underlying internal control principles that are significant to the audit objective. Specifically, we reviewed the design and implementation of Tennessee Voices' written 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.

⁹ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Schedule of Dollar-Related Findings

<u>Description</u>	<u>OJP Prime Number</u>	<u>SAA Subaward Identifier</u>	<u>Amount</u>	<u>Page</u>
Questioned Costs:¹⁰				
Unallowable Personnel	2019-V2-GX-0043	47810	\$10,080	6
	2020-V2-GX-0012	47810	932	
TOTAL DOLLAR-RELATED FINDINGS			<u>\$11,012</u>	

¹⁰ **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; are not supported by adequate documentation at the time of the audit; or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, the provision of supporting documentation, or contract ratification, where appropriate.

APPENDIX 3: Tennessee Voices for Children Response to the Draft Audit Report



Fax 615-269-8914 www.tnvoices.org

500 Professional Park Drive
Goodlettsville, TN 37072
Phone 800-670-9882

1/10/25

Regional Audit Manager B. Allen Wood
U.S. Department of Justice
Office of the Inspector General
950 Pennsylvania Avenue NW
Washington, DC 20530-0001

Dear Mr. Wood,

We were audited by the Department of Justice, Office of the Inspector General recently and they identified unallowable costs that were associated with personnel allocated to our grant. The total impact was \$11,012 for the fiscal years reviewed ending June 30, 2023.

We have submitted a requested for OCJP to consider an offset for allowable expenses that we were unable to invoice from April - June 2023. There was \$31,881 in personnel costs that exceeded the budget line item.

We have identified a plan to prevent this from occurring again in the future and should the request be denied, TNV will submit payment of \$11,012 for the fiscal year ending in June 30, 2023 to OCJP by 12/31/24.

To formally address the DOJ Audit recommendations regarding personnel staffing, TN Voices (TNV) has taken the following actions and will continue to ensure compliance with the guidelines outlined by the Office of Criminal Justice Programs (OCJP):

1. **Submission of Staffing Spreadsheet:** TNV submitted the personnel staffing spreadsheet to OCJP in March during the most recent audit. This spreadsheet will continue to be updated regularly throughout the fiscal year to reflect any staffing changes as they occur.
2. **Ongoing Updates and Communication:** TNV's Project Director will maintain close coordination with the TNV HR department and Compliance Officer to ensure that the staffing spreadsheet is updated promptly. The spreadsheet will be submitted to the OCJP's Project Director assigned to TNV's VOCA program within the required 10-day timeframe following any personnel changes.
3. **Commitment to Compliance:** TNV acknowledges the importance of timely submission and will ensure that the staffing spreadsheet is reviewed, updated, and submitted in a manner that aligns with OCJP requirements. This ongoing process will involve regular checks and internal communication to confirm adherence to these timelines.

By implementing these steps, TNV is committed to fully addressing the DOJ Audit recommendations and ensuring that all staffing changes are accurately and promptly reported to OCJP.

Sincerely,



Brian Taylor

VP of Operations
TN Voices
btaylor@tnvoices.org
625-269-7751 ext 117



Willie M. Voss II

Chief Operations Officer
TN Voices
wvoss@tnvoices.org
615-269-7751 ext 110

Support Services From Firsthand Experiences

APPENDIX 4: Tennessee Department of Finance and Administration Response to the Draft Audit Report



January 6, 2025

Regional Audit Manager B. Allen Wood
U.S. Department of Justice
Office of the Inspector General
950 Pennsylvania Avenue NW
Washington, DC 20530-0001

Dear Mr. Wood:

The State of Tennessee, Department of Finance and Administration (Tennessee DFA) appreciates the opportunity to provide a response to the recommendations identified in the draft audit report for subawards 35693 and 47810 made by the Office of Criminal Justice Programs (OCJP) under the Office of Justice Programs' Victims of Crime Act, Victim Assistance Formula Grant Program to the Tennessee Voices for Children (Tennessee Voices).

Recommendation 1: Remedy the \$11,012 in unallowable personnel costs.

Tennessee DFA acknowledges this recommendation and concurs.

Tennessee Voices has identified eligible expenses to offset the \$11,012 in questioned costs. Tennessee DFA has requested the supporting documentation for review. If the supporting documentation is not eligible to offset the questioned costs, Tennessee Voices will be required to submit a refund check to Tennessee DFA, which will then be remitted to the Office of Justice Programs.

By January 21, 2025, the Tennessee DFA will notify Department of Justice, Office of the Inspector General (OIG) of the allowability to offset and/or if a questioned cost check will be sent.

Recommendation 2: Ensure that Tennessee Voices adheres to established policies and procedures and requests approvals for future budget modifications.

Tennessee DFA acknowledges this recommendation and concurs.

Tennessee DFA has requested the policies and procedures that Tennessee Voices provided to the OIG for review. Tennessee Voices will be required to submit personnel changes within 10 days of a personnel change or budget modification. During FFY25, Tennessee DFA will monitor Tennessee Voices for fiscal and programmatic compliance.



By March 1, 2025, Tennessee DFA will provide a policy refresher to all subrecipients highlighting budget modification requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "E. Neubert".

Eugene Neubert, Deputy Commissioner
Department of Finance and Administration

cc: Linda Taylor
Lead Auditor, Audit Coordination Branch
Audit and Review Division
Office of Audit, Assessment, and Management
Office of Justice Programs

Jennifer Brinkman, Director
Department of Finance and Administration, Office of Criminal Justice Programs

Rikki Harris
Chief Executive Officer
Tennessee Voices for Children

Nick Deitman
Board President
Tennessee Voices for Children

Will Voss
Chief Operating Officer
Tennessee Voices for Children

Brian Taylor
Vice President of Fiscal
Tennessee Voices for Children



January 17, 2025

Regional Audit Manager B. Allen Wood
U.S. Department of Justice
Office of the Inspector General
950 Pennsylvania Avenue NW
Washington, DC 20530-0001

Dear Mr. Wood:

The State of Tennessee, Department of Finance and Administration (Tennessee DFA) has reviewed the programmatic and fiscal supporting documentation provided by Tennessee Voices for Children (Tennessee Voices) to offset the \$11,012 of questioned costs for unallowable personnel. In reviewing the supporting documentation provided by Tennessee Voices, Tennessee DFA has determined Tennessee Voices has adequate expenses to offset the question costs that are allowable to the VOCA program and were not previously charged to the grant; therefore, no repayment is required. Tennessee DFA is sending a formal notice to Tennessee Voices informing them of the approval.

Please do not hesitate to reach out if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "E. Neubert".

Eugene Neubert, Deputy Commissioner
Department of Finance and Administration

cc: Linda Taylor
Lead Auditor, Audit Coordination Branch
Audit and Review Division
Office of Audit, Assessment, and Management
Office of Justice Programs

Jennifer Brinkman, Director
Department of Finance and Administration, Office of Criminal Justice Programs

Rikki Harris
Chief Executive Officer
Tennessee Voices for Children

Logan Garrett
Board President
Tennessee Voices for Children

Will Voss
Chief Operating Officer
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Brian Taylor
Vice President of Fiscal
Tennessee Voices for Children

APPENDIX 5: The 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

February 6, 2024

MEMORANDUM TO: Allen B. Wood
Regional Audit Manager
Atlanta Regional Audit Office
Office of the Inspector General

FROM: Iyauta I. Green
Director

Iyauta Iyeesha Green Digitally signed by Iyauta Iyeesha Green
Date: 2025.02.06 14:46:26 -05'00'

SUBJECT: Response to the Draft Report, *Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Tennessee Department of Finance and Administration to the Tennessee Voices for Children, Goodlettsville, Tennessee*

This memorandum is in reference to your correspondence, dated December 13, 2024, transmitting the above-referenced draft audit report for the Tennessee Voices for Children (Tennessee Voices). Tennessee Voices received subaward funds from the Tennessee Department of Finance and Administration (Tennessee DFA), under the Office of Justice Programs' (OJP) Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 2018-V2-GX-0024 and 2019-V2-GX-0043. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **two** recommendations and **\$11,012** in net questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations are restated in bold and are followed by our response.

1. We recommend that OJP work with the Tennessee DFA to remedy the \$11,012 in unallowable personnel costs.

OJP agrees with this recommendation. In its response, dated January 17, 2025, the Tennessee DFA stated that it had reviewed the documentation to support the unallowable personnel costs from Tennessee Voices and found the documentation adequate to approve the expenses.

Accordingly, we will review the documentation provided to Tennessee DFA regarding the \$11,012 in questioned costs, related to unallowable personnel costs charged to Grant Numbers 2019-V2-GX-0043 and 2020-V2-GX-0012, and will work with the Tennessee DFA, to remedy, as appropriate.

2. We recommend that OJP work with the Tennessee DFA to ensure that Tennessee Voices adheres to established policies and procedures and requests approvals for future budget modifications.

OJP agrees with this recommendation. In its response, dated January 6, 2025, Tennessee DFA stated that it has requested the policies and procedures that Tennessee Voices provided to the OIG for review. Further, the Tennessee DFA indicated that: Tennessee Voices will be required to submit personnel changes within 10 days of a personnel change or budget modification; and they will monitor Tennessee Voices during FY 2025, for fiscal and programmatic compliance.

Accordingly, we will coordinate with Tennessee DFA to obtain a copy of Tennessee Voices' written policies and procedures, developed and implemented, to ensure that budget modifications reflect changes in personnel, and are approved in advance, when required.

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 Haley, Deputy Director, Audit and Review Division, of my staff, at (202) 598-0529.

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APPENDIX 6: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), the Tennessee Department of Finance and Administration (Tennessee DFA), and Tennessee Voices for Children (Tennessee Voices). OJP's response is incorporated in Appendix 5, the Tennessee DFA's response is incorporated in Appendix 4, and Tennessee Voices' response is incorporated in Appendix 3 of this final report.¹¹ In response to our draft audit report, OJP agreed with our recommendations, and as a result, the status of the audit report is resolved. The Tennessee DFA concurred with both recommendations. Tennessee Voices did not state whether it agreed or disagreed with both recommendations but outlined actions it will take to ensure compliance with relevant guidance. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

Recommendations for OJP to work with the Tennessee DFA to:

1. Remedy the \$11,012 in unallowable personnel costs.

Resolved. OJP agreed with this recommendation. OJP stated in its response that the Tennessee DFA had received and reviewed documentation provided by Tennessee Voices to offset unallowable personnel costs. OJP also stated it would review the documentation regarding the offset for the \$11,012 in questioned costs and work with the Tennessee DFA to remedy the costs, as appropriate. As a result, this recommendation is resolved.

In its initial response dated January 6, 2025, the Tennessee DFA concurred with this recommendation and stated that Tennessee Voices had identified eligible expenses to offset the \$11,012 in questioned costs and this documentation would be reviewed upon receipt. A subsequent response from the Tennessee DFA dated January 17, 2025, indicated that it had reviewed the programmatic and fiscal supporting documentation provided by Tennessee Voices and determined the subrecipient had adequate expenses to offset the questioned costs that are allowable to the VOCA program and were not previously charged to the grant.

Tennessee Voices acknowledged the \$11,012 in unallowable personnel costs. Tennessee Voices further stated that it had \$31,881 in allowable personnel costs that it was unable to invoice from April to June of 2023 because that amount exceeded the personnel budget line item and it submitted a request for the Tennessee DFA to consider an offset for the questioned costs.

This recommendation can be closed when we receive evidence that the \$11,012 in unallowable personnel costs has been remedied in an appropriate manner.

¹¹ The Tennessee DFA provided two responses. Both responses are included in Appendix 4.

2. Ensure that Tennessee Voices adheres to established policies and procedures and requests approvals for future budget modifications.

Resolved. OJP agreed with this recommendation. OJP stated that it will coordinate with the Tennessee DFA to obtain a copy of Tennessee Voices' written policies and procedures, developed and implemented, to ensure that budget modifications reflect changes in personnel and are approved in advance, when required. As a result, this recommendation is resolved.

The Tennessee DFA concurred with this recommendation. It stated that Tennessee Voices will be required to submit personnel changes within 10 days of a personnel change or budget modification. In addition, the Tennessee DFA stated that it will monitor Tennessee Voices for fiscal and programmatic compliance during federal fiscal year 2025. The Tennessee DFA also committed to providing its subrecipients with a refresher on budget modification requirements.

Tennessee Voices stated that it has taken specific actions including regularly submitting an updated staffing spreadsheet and maintaining ongoing communication with the Tennessee DFA. According to the subrecipient, these measures demonstrate its commitment to compliance with applicable requirements and its resolve to fully address this recommendation.

This recommendation can be closed when we receive evidence that OJP has worked with the Tennessee DFA to ensure Tennessee Voices adheres to established policies and procedures and requests approvals for future budget modifications.