



Audit of the Office of Justice Programs Victim  
Assistance Funds Subawarded by the New York  
Office of Victim Services to Safe Horizon Inc.,  
New York, New York



AUDIT DIVISION

25-047

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**MARCH 2025**

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the New York Office of Victim Services to Safe Horizon Inc., New York, New York**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the New York Office of Victim Services (New York OVS) to make subawards to support victim assistance programs in the state of New York. New York OVS awarded \$10,551,267 in crime victim assistance funds to Safe Horizon, Inc. (Safe Horizon) under one subaward in October 2022. The purpose of Safe Horizon's subaward was to support and assist children victims of crime and their families who have experienced physical abuse, sexual abuse, or traumatic exposure to violence. As of September 2024, New York OVS had reimbursed Safe Horizon for a cumulative amount of \$4,313,274 for the subaward we reviewed.

### **Audit Objective**

The objective of this DOJ Office of the Inspector General audit was to review how Safe Horizon 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.

### **Recommendations**

Our report contains four recommendations for OJP to work with New York OVS to assist Safe Horizon in improving its subaward management and administration and one recommendation to OJP to assist New York OVS in implementing written policies and procedures to ensure personnel time and effort documentation aligns with Office for Victims of Crime guidance. We requested a response to our draft audit report from Safe Horizon, New York OVS, and OJP officials, which can be found in Appendices 2, 3, and 4, respectively. Our analysis of those responses is included in Appendix 5.

### **Summary of Audit Results**

We concluded that Safe Horizon provided assistance, advocacy, and support services to victims of crime in New York, New York. However, we found that Safe Horizon could improve certain areas of its subaward management, to include developing and implementing programmatic and fiscal policies and procedures.

#### **Program Performance Accomplishments**

The audit concluded Safe Horizon provided victim services to assist child victims and their families. The audit also found that Safe Horizon lacked comprehensive written policies and procedures for preparing its performance reports and its approach for prorating performance data was not supported to ensure performance reports were accurate.

#### **Financial Management**

We believe Safe Horizon should improve its subaward grant financial management policies and procedures to include clearly defined grant management roles and responsibilities and preparation of cost reimbursement requests. We also determined that Safe Horizon should implement written policies and procedures to ensure client assistance expenditures are VOCA-allowable.

We found that the New York OVS utilized a noncompliant methodology for awarding VOCA funds to certain subrecipients. Some of New York OVS's VOCA subawards were funded by both federal and state sources; however, New York OVS did not inform its subrecipients of the amount of funding provided from each source at the beginning of the award. Therefore, Safe Horizon's federal and state-funded subaward expenditures were commingled in a single account. We also found that New York OVS did not provide written policies and procedures for completing the monthly time and effort reports.

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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 Safe Horizon, Inc. (Safe Horizon), which is located in New York, New York. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the New York Office of Victim Services (New York OVS), which serves as the state administering agency (SAA) for New York and makes subawards to direct service providers. As a direct service provider, Safe Horizon received a subaward from New York OVS totaling \$10,551,267 in October 2022.<sup>1</sup> These funds originated from the fiscal year (FY) 2020 federal grant to New York OVS, as shown in Table 1.

**Table 1**

**Audited Subaward to Safe Horizon from New York OVS**

New York OVS Subaward Identifier	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount <sup>a</sup>
<b>C11361GG – Children and Youth Services</b>	<b>2020-V2-GX-0043</b>	<b>10/1/2022</b>	<b>9/30/2025</b>	<b>\$10,551,267</b>

Note: New York OVS uses a 3-year subaward cycle and approves project expenditures annually.

<sup>a</sup> The subaward agreement total was \$10,551,267, which consisted of both federal Victims of Crime Act (VOCA) funds and New York OVS state funds. This is discussed in more detail in the [Commingled Subaward Financial Activity](#) section of this report.

Source: JustGrants and New York OVS

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>2</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 of crime 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.

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<sup>1</sup> New York OVS subawarded \$30,604,712 in VOCA funds to Safe Horizon for October 2022 to September 2025 under five separate subawards, including C11361GG – Children and Youth Services.

<sup>2</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.

## Safe Horizon, Inc.

Safe Horizon is a non-profit organization whose mission is to provide support, prevent violence, and promote justice for victims of crime, their families, and communities. Safe Horizon was founded in 1978 and has been a subrecipient of VOCA funds since at least 2011.

## OIG Audit Approach

The objective of this audit was to review how Safe Horizon used the VOCA funds received through a subaward from New York OVS to assist crime victims and assess whether Safe Horizon 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 New York OVS officials regarding Safe Horizon's records of delivering crime victim services, accomplishments, and compliance with New York OVS award requirements.<sup>3</sup>

We tested compliance with what we considered to be the most important conditions of the subaward. 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; New York OVS guidance; and the OVC and New York OVS 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.

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<sup>3</sup> As an SAA, New York OVS is responsible for ensuring that Safe Horizon's subaward is 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 New York OVS 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 New York Office of Victim Services, Albany, New York, Audit Report 23-075 \(May 2023\), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-new-york-office-victim.](#)

# 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. Safe Horizon received its VOCA funding from New York OVS to support and assist child victims and families who have experienced physical abuse, sexual abuse, or traumatic exposure to violence. We obtained an understanding of Safe Horizon's standard operating procedures in relation to the subaward-funded services. We also reviewed evidence of accomplishments to determine whether Safe Horizon demonstrated progress towards providing the services for which it was funded. Overall, we concluded that Safe Horizon met or took steps to achieve its goals aimed at improving victim services funded by the audited awards. However, Safe Horizon lacked comprehensive written policies and procedures for preparing its performance reports and its approach for prorating performance data was not supported to ensure performance reports were accurate.

## 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 its standard operating procedures in relation to audited victim services, we conducted interviews with programmatic officials responsible for preparing performance reports and managing the case management system. We also reviewed programmatic policies and procedures, obtained an understanding of Safe Horizon's case management system used to prepare performance reports, and reconciled performance data to Safe Horizon's case management system.

## *Performance Reporting Policies and Procedures*

Award recipients and subrecipients provide relevant data quarterly to track performance metrics through OVC's Performance Measurement Tool (PMT). OVC uses PMT data in reports and publications and to respond to inquiries from Congress and other governmental and non-governmental agencies; therefore, it is imperative that grantees and subrecipients make every effort to report performance data accurately, thoroughly, and consistently. New York OVS requires its subrecipients to complete performance data spreadsheets that are then used to complete its PMT reports. Safe Horizon prepared the required performance data spreadsheets using reports generated from its case management system.

Based on reports generated from its case management system, we determined that Safe Horizon's process for compiling its performance data and completing the New York OVS spreadsheets was adequate to ensure data was generally accurate and supported. However, Safe Horizon's process was not documented in its grant management or programmatic policies and procedures. Written policies and procedures are essential for the establishment of internal controls, to ensure that those controls are understood and consistently implemented, particularly when there is a possibility of staff turnover. To increase assurance that performance reports are accurate and supported and to facilitate review, we determined that Safe Horizon's

performance reporting preparation procedures should be formalized and documented. Therefore, we recommend that OJP work with New York OVS to ensure that Safe Horizon develops and implements written program policies and procedures for compiling performance data to ensure VOCA-funded program performance reports are supported and accurate.

### ***Prorating Performance Metrics***

OVC recommends grantees and subrecipients collect data on victims served and services supported through their victim assistance subawards separately from victims served and services provided via other funding sources, such as grants from other federal agencies, foundations, or donations. However, OVC recognizes that in some situations, tracking VOCA-funded activities separately from other activities may not be possible. In these circumstances, the grantee (e.g., New York OVS) should work with subrecipients to apply an appropriate strategy for prorating subrecipient activity so that a reasonable portion is allocated to the victim assistance subaward and reported in PMT. Regardless of the process or prorating method used, OVC encourages both grantees and subrecipients to establish a written procedure outlining how both organizations will handle prorating.

New York OVS allowed its subrecipients to use one of three OVC-recommended strategies for prorating data to its subawards when a subrecipient's grant-funded projects were funded by multiple sources—based either on staff salary, direct victim services budget, or total victim services program budget. According to its performance reports, Safe Horizon stated it prorated its data based on its total victim services program budget. Based on our review, we found that performance data generated in Safe Horizon's case management system was prorated at 52 percent. We also found that New York OVS further prorated the data to reflect the federally funded share of the subaward before submitting the data to OVC.

We asked Safe Horizon officials to provide support for the 52-percent allocation rate and how it relates to its total victim services program budget; however, officials were not able to provide documentation to support the 52-percent rate it used.

We determined the allocation methodology used by Safe Horizon for its performance reports was not documented as recommended by OVC and this may increase the risk of inconsistencies or inaccuracies. Therefore, we recommend that OJP work with New York OVS to ensure that Safe Horizon develops and implements written program policies and procedures for prorating performance data to ensure VOCA-funded program performance reports are supported and accurate.

### **Program Services**

Safe Horizon provides assistance, advocacy, and support to people who have experienced domestic violence, child abuse, sexual assault, stalking, human trafficking, youth homelessness, and other forms of violence. The Children and Youth Services subaward provides support and assistance to child victims and families who have experienced physical abuse, sexual abuse, or traumatic exposure to violence. The goals of the subaward were to: (1) assist child victims of crime and their families with victim compensation applications in order to meet financial, practical, and emotional needs following victimization; (2) increase healing and safety options for child victims of crime and their families through timely, accurate, and relevant information and referrals; (3) ensure that children and families' needs are met following abuse, provide personal advocacy for child victims and impacted family members to access necessary services and benefits, and accompany them as they navigate systems related to their victimization; (4) increase emotional support

and safety for child victims and their families, provide crisis intervention and counseling services in all child-serving programs; and (5) ensure that children's needs are met in the criminal justice process for child victims and their families at every stage through the criminal justice process following disclosure of abuse.

Based on our interviews with program officials, on-site observations, and our review of performance metrics and relevant supporting documentation, we determined with reasonable assurance that Safe Horizon served victims in accordance with the stated goals of the VOCA-funded subaward.

## **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. Written policies and procedures are essential for the establishment of internal controls, to ensure that those controls are understood and consistently implemented. Management is responsible for the design and implementation of these policies and procedures.

As part of our audit work, we interviewed relevant Safe Horizon fiscal staff. We also examined Safe Horizon's fiscal policies and procedures, reviewed subaward documents, and assessed supporting documentation provided by New York OVS to determine whether Safe Horizon adequately accounted for subaward funds we audited. Overall, and as described in detail below, our audit identified concerns related to Safe Horizon's ability to adequately account for its subaward financial activity as a result of the subawarding methodology employed by the New York OVS. We also found that that Safe Horizon lacked adequate written policies and procedures for managing federal grants, including clearly defining roles and responsibilities for staff and preparing cost reimbursement requests.

### ***Commingled Subaward Financial Activity***

According to the Uniform Guidance, the financial management system of each non-federal entity must provide identification, in its accounts, of all federal awards received and expended and the federal programs under which they were received. Furthermore, records must identify the amount, source, and expenditure of federal funds for federal awards and contain information necessary to identify federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. The DOJ Grants Financial Guide also states that the accounting system should be able to account for award funds separately.

For the 2022 Children and Youth Services subaward, New York OVS funded the project with both federal VOCA and state sources. However, the only indication made by New York OVS to Safe Horizon was through a set of checkboxes in the "Funding Source(s)" section of the subaward documents. The subaward documents did not inform Safe Horizon that the \$10,551,267 subaward would be funded equally by federal and state sources at 50 percent for each source. The only indication of the specific distribution of federal and state funds occurred when Safe Horizon's quarterly reimbursement requests were approved by New York OVS. Therefore, Safe Horizon's federal and state-funded subaward financial activity was commingled in a single account.

As a result, we determined that New York OVS did not provide Safe Horizon with sufficient information at the beginning of the subaward period that was necessary to comply with the DOJ Grants Financial Guide and Uniform Guidance to establish an accounting record to account for federal award funds separately.



Therefore, we recommend that OJP work with New York OVS to ensure that Safe Horizon establishes necessary controls and processes to separately account for federal award funds in compliance with the DOJ Grants Financial Guide and Uniform Guidance.

We separately relayed our concerns about New York OVS's subaward allocation methodology with OJP so that it could assess the potential systemic nature of our finding and take corrective action to ensure subrecipients of New York OVS—and potentially other SAAs—are able to completely and accurately account for VOCA funds.<sup>4</sup>

### ***Subaward Financial Management Responsibilities***

During our audit, we found that Safe Horizon failed to provide required subaward documentation (e.g., signed lease agreements, special conditions attestation, required employment forms) that New York OVS requires of applicants before subaward agreements can be finalized. Based on documentation provided by New York OVS, we found that New York OVS requested this required documentation in September 2022. However, Safe Horizon did not submit these documents until June 2023, or approximately 10 months after the start of the first annual period of the subaward. As a result, Safe Horizon could not submit reimbursement requests until the subaward agreement was finalized. We discussed this issue with Safe Horizon personnel, and they were not able to identify who was responsible for responding to New York OVS document requests. Therefore, we could not ascertain why the required information was not submitted.

We recommend OJP work with New York OVS to ensure that Safe Horizon develops and implements written policies and procedures for managing federal grants to ensure grant management roles and responsibilities are clearly defined for its personnel.

### ***Cost Reimbursement Policies and Procedures***

New York OVS requires its subrecipients to request reimbursements using Fiscal Cost Reports (FCR). The FCRs include a list of expenditures by line item and the total dollar amount for each subaward budget category. Safe Horizon uses a supplemental subaward expenditure spreadsheet to calculate quarterly expenditures and monitor budget category totals.

As discussed above, due to its late submission of required subaward documentation that delayed the finalization of its subaward agreement, Safe Horizon was not able to submit its FCRs until approximately 10 months after the start of the first annual period of the subaward. We reviewed the Year 1 expenditures and found that the FCRs were supported by the accounting system. However, Safe Horizon's process for preparing the FCR spreadsheet was not documented.

Based on our assessment, we determined that documenting the FCR preparation process is critical to ensuring that Safe Horizon manages its federal subawards in accordance with DOJ Grants Financial Guide accounting system requirements and its reimbursements are completed accurately and timely. Therefore,

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<sup>4</sup> U.S. Department of Justice Office of the Inspector General, [Notification of Concerns Identified in State Administering Agencies' Administration of Victims of Crime Act Victim Assistance Formula Grant Funds](https://oig.justice.gov/reports/notification-concerns-identified-state-administering-agencies-administration-victims-crime), 25-046 (March 2025), [oig.justice.gov/reports/notification-concerns-identified-state-administering-agencies-administration-victims-crime](https://oig.justice.gov/reports/notification-concerns-identified-state-administering-agencies-administration-victims-crime)

we recommend OJP work with New York OVS to ensure that Safe Horizon develops and implements written policies and procedures to ensure reimbursement requests are prepared appropriately.

## Subaward Expenditures

Safe Horizon requested reimbursement from New York OVS via FCRs, which included supporting documentation for all expenditures. For the subaward audited, Safe Horizon's approved budgets included personnel, employee benefits, travel, supplies, operating expenses, and indirect costs. As of September 2024, New York OVS reimbursed Safe Horizon \$4,313,274 in VOCA funds in these areas.<sup>5</sup>

### *Operating Expenses - Client Assistance Costs*

According to the VOCA Guidelines, direct services VOCA funds may be used to fund, but are not limited to, emergency food, shelter, clothing, and transportation. Additionally, OVC guidance limits these to when an immediate need is present and there is no immediate access available due to the program's location. OVC also recommends organizations to have written policies and internal controls over the purchase, storage, use of, and accounting for, gift cards.

Based on our interviews with programmatic officials, we learned that Safe Horizon provided victims and their families with meals, transportation, and donated clothing provided directly or as gift and transit cards. Although Safe Horizon maintained records for gift and transit card disbursements, Safe Horizon did not have written policies and procedures to ensure that costs allocated to and reimbursed under the VOCA subaward met the immediate need and access requirements in the VOCA Guidelines. Therefore, we recommend OJP work with New York OVS to ensure Safe Horizon develops and implements written policies and procedures for administering VOCA-funded client assistance (emergency food, shelter, clothing, and transportation, including through the use of gift or transit cards) in accordance with VOCA Guidelines.

## SAA Policies and Procedures for Subrecipient Personnel Records

According to the Uniform Guidance, subrecipients are required to support the distribution of an employee's salary or wages among specific activities or cost objectives if the employee's work fits into one of several categories. OVC supplemented these requirements with its *Time and Effort Best Practices for VOCA-Funded Personnel* by categorizing employee job duties into the following three categories: (1) only VOCA-allowable activities fully funded by VOCA, (2) only VOCA-allowable activities funded by VOCA and one or more other source, and (3) some VOCA-allowable activities funded by VOCA, other grants, and local funding.

Safe Horizon received five different VOCA subawards from New York OVS for federal FYs 2023 to 2025, including C11361GG - Children and Youth Services. Safe Horizon staff worked on one or multiple New York

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<sup>5</sup> Approximately 96 percent of Safe Horizon's subaward reimbursements for personnel, fringe benefits, indirect costs, and directly allocated shared costs were determined using pre-approved percentages each quarter. We gained an understanding of the types of costs included in these expenditure categories and how the pre-approved percentages were used to calculate personnel, fringe benefits, indirect costs, and directly allocated shared costs. In addition, as discussed earlier, Safe Horizon was not provided with sufficient information by New York OVS at the beginning of the subaward period that was necessary to comply with the DOJ Grants Financial Guide and Uniform Guidance to establish an accounting record to account for award funds separately. As a result, we did not conduct detailed expenditure testing.

OVS VOCA subawards. New York OVS required its subrecipients to have their employees complete a Functional Time Record (FTR) each month, which is to identify employee hours and the program on which that time is worked. Although we found New York OVS created an instructional video for its subrecipients on how to complete the FTRs, we determined the video did not adequately cover the three categories listed above. As a result, we found that Safe Horizon staff did not complete its FTRs as required by New York OVS. We also found that New York OVS did not provide written policies and procedures for completing the FTRs.

We recommend OJP work with New York OVS to develop and implement written policies and procedures in accordance with the Uniform Guidance and OVC best practices to ensure subrecipients are provided with adequate guidance for time and effort reporting.

## Conclusion and Recommendations

As a result of our audit testing, we concluded that Safe Horizon provided support and assistance to child victims and their families who have experienced physical abuse, sexual abuse, or traumatic exposure to violence. However, we found that Safe Horizon should enhance its subaward programmatic and financial policies and procedures to help ensure continuity of program operations and compliance with VOCA Guidelines and DOJ Grants Financial Guide requirements. We provide five recommendations to address these deficiencies.

We recommend that OJP work with New York OVS to:

1. Ensure that Safe Horizon develops and implements written program policies and procedures for compiling and prorating performance data to ensure VOCA-funded program performance reports are supported and accurate.
2. Ensure that Safe Horizon establishes necessary controls and processes to separately account for federal award funds in compliance with the DOJ Grants Financial Guide and Uniform Guidance.
3. Ensure that Safe Horizon develops and implements written policies and procedures to ensure:  
(a) grant management roles and responsibilities are clearly defined for its personnel and  
(b) reimbursement requests are prepared appropriately.
4. Ensure Safe Horizon develops and implements written policies and procedures for administering VOCA-funded client assistance in accordance with VOCA Guidelines.

We recommend that OJP:

5. Work with New York OVS to develop and implement written policies and procedures in accordance with the Uniform Guidance and OVC best practices to ensure subrecipients are provided with adequate guidance for time and effort reporting.

# APPENDIX 1: Objective, Scope, and Methodology

## Objective

The objective of this audit was to review how Safe Horizon Inc. (Safe Horizon) used the Victims of Crime Act (VOCA) funds received through a subaward from New York Office of Victim Services (New York OVS) 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 a subaward to Safe Horizon. This subaward, totaling \$10,551,267, which consisted of both federal VOCA funds and New York OVS state funds, were funded by New York OVS from primary VOCA grants 2020-V2-GX-0043 awarded by the Office of Justice Programs Office for Victims of Crime (OVC). As of September 2024, New York OVS had reimbursed Safe Horizon \$4,313,274 in subaward funds.

Our audit concentrated on, but was not limited to, the period of October 1, 2021, to September 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; New York OVS guidance; and the OVC and New York OVS 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 Safe Horizon's activities related to the audited subaward. Our work included conducting interviews with Safe Horizon financial staff, examining policies and procedures, and reviewing subaward documentation and financial records. We gained an understanding of subaward expenditures, but did not conduct detailed transaction testing.

During our audit, we obtained information from DOJ's JustGrants System, as well as New York OVS and Safe Horizon's accounting 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 Safe Horizon to provide assurance on its internal control structure as a whole. Safe Horizon 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 Safe Horizon's internal control structure as a whole, we offer this statement solely for the information and use of Safe Horizon, New York OVS, and DOJ.<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 Safe Horizon's policies and procedures. We also tested the implementation and operating effectiveness of specific controls over award 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: Safe Horizon Response to the Draft Audit Report



February 14, 2025

Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
701 Market Street, Suite 2300  
Philadelphia, PA 19106

Dear Mr. Puerzer:

In response to the United States Department of Justice (DOJ) letter dated January 28, 2025, please see Safe Horizon responses to the recommendations from the draft report.

1. Ensure that Safe Horizon develops and implements written program policies and procedures for compiling and prorating performance data to ensure VOCA-funded program performance reports are supported and accurate.

**Safe Horizon Response:** Safe Horizon will revise existing policies and procedures based on the VOCA guidelines and will work with OVS on this recommendation.

2. Ensure that Safe Horizon establishes necessary controls and processes to separately account for federal award funds in compliance with the DOJ Grants Financial Guide and Uniform Guidance.

**Safe Horizon Response:** At the beginning of the contract period, as soon as Safe Horizon is advised of the federal portion of the grant, Safe Horizon will segregate in the financial system appropriately

3. Ensure that Safe Horizon develops and implements written policies and procedures to ensure:  
(a) grant management roles and responsibilities are clearly defined for its personnel and  
(b) reimbursement requests are prepared appropriately.

**Safe Horizon Response:**

Safe Horizon will review existing written policies and procedures for federal grants management and amend them where appropriate and ensure that all Finance staff are in compliance.

4. Ensure Safe Horizon develops and implements written policies and procedures for administering VOCA-funded client assistance in accordance with VOCA Guidelines.

**Safe Horizon Response:**

Safe Horizon will revise existing policies and procedures based on the VOCA guidelines and will work with OVS on this recommendation.

We (DOJ) recommends that OJP:

5. Work with New York OVS to develop and implement written policies and procedures in accordance with the Uniform Guidance and OVC best practices to ensure subrecipients are provided with adequate guidance for reporting time and effort.

**Safe Horizon Response:**

Safe Horizon will comply with this requirement upon receipt of written policies and procedures from OVS.

Sincerely,

DocuSigned by:

*Denise Hagley*

68CEB960AB7C4CC...

Denise Hagley,

Chief Financial Officer



# APPENDIX 3: New York Office for Victim Services Response to the Draft Audit Report



**KATHY HOCHUL**  
Governor  
**BEA HANSON, PHD**  
Director

Thomas O. Puerzer  
Regional Audit Manager  
Thomas.O.Puerzer@usdoj.gov

2/12/2025

**Re: Audit of the Office of Justice Programs (OJP) Victim Assistance Funds Subawarded by the New York State Office of Victim Services to Safe Horizon, Inc., New York, NY.**

Regional Audit Manager Puerzer:

Thank you for the opportunity to review the draft audit report of the Victim Assistance funds subawarded by the New York State Office of Victim Services (OVS) to Safe Horizon, Inc., as prepared by the United States Department of Justice Office of the Inspector General (OIG).

OVS is submitting this official response as requested in the January 28, 2025 letter from the OIG for New York's comments on the report and an official response within 25 days. Additionally, it has been requested that OVS state whether we agree, or disagree, with each of the recommendations.

In the Draft Audit Report, the OIG found that Safe Horizon provided assistance, advocacy, and support services to victims of crime in New York, New York. This audit did not identify significant concerns or questioned costs. However, the OIG did recommend areas for improvement related to subaward management, including developing and implementing certain programmatic and fiscal policies and procedures.

## Recommendation Number 1

*Ensure that Safe Horizon develops and implements written program policies and procedures for compiling and prorating performance data to ensure VOCA-funded program performance reports are supported and accurate.*

OVS agrees to work with Safe Horizon on this recommendation.

## Recommendation Number 2

*Ensure that Safe Horizon establishes necessary controls and processes to separately account for federal award funds in compliance with the DOJ Grants Financial Guide and Uniform Guidance.*

OVS agrees to work with Safe Horizon on this recommendation.

In addition, OVS commits to revising its own process for award notifications moving forward. In the next cycle of subawards, OVS will include information on the specific CFDA number and federal award year that will support each subaward in the initial notification letter. The award letter will clearly delineate the portion, if any, of a subaward that will be supported with State funding. OVS will also revise and reissue



this letter in the event that the specific federal award allocation is updated for a subaward based on funding availability. This will ensure that subgrantees are formally notified and aware of the specific funding information for their award, in order to maintain the appropriate financial records and controls.

**Recommendation Number 3**

*Ensure that Safe Horizon develops and implements written policies and procedures to ensure:  
(a) grant management roles and responsibilities are clearly defined for its personnel and (b)  
reimbursement requests are prepared appropriately.*

OVS agrees to work with Safe Horizon on this recommendation.

**Recommendation Number 4**

*Ensure Safe Horizon develops and implements written policies and procedures for  
administering VOCA-funded client assistance in accordance with VOCA Guidelines.*

OVS agrees to work with Safe Horizon on this recommendation.

**Recommendation Number 5**

*Work with New York OVS to develop and implement written policies and procedures in  
accordance with the Uniform Guidance and OVC best practices to ensure subrecipients are  
provided with adequate guidance for time and effort reporting.*

OVS agrees with this recommendation.

OVS staff will work to develop a formal guidance document to be released to our funded programs related to time and effort reporting. This guidance document will formally provide information and examples about how to correctly fill out functional time records and associated documentation.

Please let us know if any additional information or response is required by NYS OVS.

Thank you,

Melinda Williams  
Deputy Director of Operations and Program Development

# 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

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Washington, D.C. 20531

February 25, 2025

MEMORANDUM TO: Thomas O. Puerzer  
Regional Audit Manager  
Philadelphia Regional Audit Office  
Office of the Inspector General

FROM: Iyauta I. Green  
Director

Iyauta Iyeesha Green  Digitally signed by Iyauta Iyeesha Green  
Date: 2025.02.25 11:05:52 -05'00'

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the New York Office of Victim Services to Safe Horizon, Inc., New York, New York*

This memorandum is in reference to your correspondence, dated January 28, 2025, transmitting the above-referenced draft audit report for Safe Horizon, Inc. (Safe Horizon). Safe Horizon received subaward funds from the New York Office of Victim Services (New York OVS), under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Number 2020-V2-GX-0043. We consider the subject report resolved and request written acceptance of this action from your office.

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

- 1. We recommend that OJP work with New York OVS to ensure that Safe Horizon develops and implements written program policies and procedures for compiling and prorating performance data to ensure VOCA-funded program performance reports are supported and accurate.**

OJP agrees with the recommendation. In its response, dated February 12, 2025, New York OVS agreed to work with Safe Horizon to address this recommendation.

Accordingly, we will work with New York OVS to obtain a copy of Safe Horizon's written policies and procedures, developed and implemented, for compiling and prorating performance data to ensure that VOCA-funded program performance reports are supported and accurate.

We will also work with New York OVS to obtain evidence that Safe Horizon distributed the policies and procedures to its relevant staff responsible for managing Federal grant funds.

2. **We recommend that OJP work with New York OVS to ensure that Safe Horizon establishes necessary controls and processes to separately account for Federal award funds in compliance with the DOJ Grants Financial Guide and Uniform Guidance.**

OJP agrees with the recommendation. In its response, dated February 12, 2025, New York OVS agreed to work with Safe Horizon to address this recommendation.

Accordingly, we will work with New York OVS to obtain a copy of Safe Horizon's written policies and procedures, developed and implemented, to ensure that it established necessary controls and processes to separately account for Federal award funds in compliance with the U.S. Department of Justice (DOJ) Grants Financial Guide, and the Office of Management and Budget (OMB) Uniform Guidance.

We will also work with New York OVS to obtain evidence that Safe Horizon distributed the policies and procedures to its relevant staff responsible for managing Federal grant funds.

3. **We recommend that OJP work with New York OVS to ensure that Safe Horizon develops and implements written policies and procedures to ensure: (a) grant management roles and responsibilities are clearly defined for its personnel and (b) reimbursement requests are prepared appropriately.**

OJP agrees with the recommendation. In its response, dated February 12, 2025, New York OVS agreed to work with Safe Horizon to address this recommendation.

Accordingly, we will work with New York OVS to obtain a copy of Safe Horizon's written policies and procedures, developed and implemented, to ensure that: (a) grant management roles and responsibilities are clearly defined for its personnel, and (b) reimbursement requests are prepared appropriately.

We will also work with New York OVS to obtain evidence that Safe Horizon distributed the policies and procedures to its relevant staff responsible for managing Federal grant funds.

4. **We recommend that OJP work with New York OVS to ensure Safe Horizon develops and implements written policies and procedures for administering VOCA-funded client assistance in accordance with VOCA Guidelines.**

OJP agrees with the recommendation. In its response, dated February 12, 2025, New York OVS agreed to work with Safe Horizon to address this recommendation.

Accordingly, we will work with New York OVS to obtain a copy of Safe Horizon's written policies and procedures, developed and implemented, for administering VOCA-funded client assistance in accordance with VOCA Guidelines.

We will also work with New York OVS to obtain evidence that Safe Horizon distributed the policies and procedures to its relevant staff responsible for managing Federal grant funds.

5. **We recommend that OJP work with New York OVS to develop and implement written policies and procedures in accordance with the Uniform Guidance and OVC best practices to ensure subrecipients are provided with adequate guidance for time and effort reporting.**

OJP agrees with the recommendation. In its response, dated February 12, 2025, New York OVS stated that it would work to develop a formal guidance document on time and effort reporting, to be released to its funded programs. In addition, the New York OVS stated that its guidance document would provide information and examples on how to accurately complete functional time records and associated documentation.

Accordingly, we will work with New York OVS to obtain a copy of its written policies and procedures, developed and implemented, in accordance with the OMB Uniform Guidance and OVC best practices, to ensure that its subrecipients are provided with adequate guidance for time and effort reporting.

We will also work with New York OVS to obtain evidence that it distributed the policies and procedures to its subrecipients and relevant 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

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

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

Katherine Darke Schmitt  
Acting 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  
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Willie Bronson  
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Office for Victims of Crime

Joel Hall  
Associate Director, State Victim Resource Division  
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Kassandra Bullock  
Grants Management Specialist, State Victim Resource Division  
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

cc: 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 OCOM001373

## **APPENDIX 5: 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), New York Office for Victim Services (New York OVS), and Safe Horizon, Inc. (Safe Horizon). OJP's response is incorporated in Appendix 4, New York OVS's response is incorporated in Appendix 3, and Safe Horizon's response is incorporated in Appendix 2 of this final report. In response to our draft audit report, OJP agreed with our recommendations, and as a result, the status of the audit report is resolved. New York OVS stated it agreed to work with Safe Horizon on four recommendations and agreed with one recommendation. Safe Horizon did not state whether it agreed with the four recommendations involving Safe Horizon, but stated actions it would take that will help address the recommendations. The following provides the OIG analysis of the response and summary of actions necessary to close the report.

### **Recommendations for OJP to work with New York OVS:**

- 1. Ensure that Safe Horizon develops and implements written program policies and procedures for compiling and prorating performance data to ensure VOCA-funded program performance reports are supported and accurate.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with New York OVS to obtain a copy of Safe Horizon's written policies and procedures, developed and implemented, for compiling and prorating performance data to ensure VOCA-funded program performance reports are supported and accurate. As a result, this recommendation is resolved.

New York OVS stated it agreed to work with Safe Horizon on this recommendation.

Safe Horizon did not state whether it agreed or disagreed with this recommendation but stated it will revise existing policies and procedures based on the VOCA Guidelines and work with New York OVS on the recommendation.

This recommendation can be closed when we receive documentation demonstrating Safe Horizon developed and implemented written program policies and procedures for compiling and prorating performance data to ensure VOCA-funded program performance reports are supported and accurate.

- 2. Ensure that Safe Horizon establishes necessary controls and processes to separately account for federal award funds in compliance with the DOJ Grants Financial Guide and Uniform Guidance.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with New York OVS to obtain a copy of Safe Horizon's written policies and procedures, developed and implemented, to ensure that it established necessary controls and processes to separately account for federal award funds in compliance with the U.S. Department of Justice (DOJ) Grants Financial



Guide and Office of Management and Budget (OMB) Uniform Guidance. As a result, this recommendation is resolved.

New York OVS stated it agreed to work with Safe Horizon on this recommendation.

Safe Horizon did not state whether it agreed or disagreed with this recommendation. Safe Horizon stated that it will segregate in the financial system at the beginning of the contract period as soon as it is advised of the federal portion of the grant.

This recommendation can be closed when we receive documentation demonstrating Safe Horizon established necessary controls and processes to separately account for federal award funds in compliance with the DOJ Grants Financial Guide and Uniform Guidance.

**3. Ensure that Safe Horizon develops and implements written policies and procedures to ensure: (a) grant management roles and responsibilities are clearly defined for its personnel and (b) reimbursement requests are prepared appropriately.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with New York OVS to obtain a copy of Safe Horizon's written policies and procedures, developed and implemented, to ensure that: (a) grant management roles and responsibilities are clearly defined for its personnel and (b) reimbursement requests are prepared appropriately. OJP stated further that it will work with New York OVS to obtain evidence that Safe Horizon distributed the policies and procedures to its relevant staff responsible for managing federal grant funds. As a result, this recommendation is resolved.

New York OVS stated it agreed to work with Safe Horizon on this recommendation.

Safe Horizon did not state whether it agreed or disagreed with this recommendation. Safe Horizon stated that it will review existing written policies and procedures for federal grants management and amend them where appropriate and ensure that all finance staff are in compliance.

This recommendation can be closed when we receive documentation demonstrating Safe Horizon developed and implemented written policies and procedures to ensure: (a) grant management roles and responsibilities are clearly defined for its personnel and (b) reimbursement requests are prepared appropriately.

**4. Ensure Safe Horizon develops and implements written policies and procedures for administering VOCA-funded client assistance in accordance with VOCA Guidelines.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will work with New York OVS to obtain a copy of Safe Horizon's written policies and procedures, developed and implemented, for administering VOCA-funded client assistance in accordance with VOCA Guidelines. OJP stated further that it will work with New York OVS to obtain evidence that Safe Horizon

distributed the policies and procedures to its relevant staff responsible for managing federal grant funds. As a result, this recommendation is resolved.

New York OVS stated it agreed to work with Safe Horizon on this recommendation.

Safe Horizon did not state whether it agreed or disagreed with this recommendation. Safe Horizon stated that it will revise existing policies and procedures based on VOCA Guidelines and will work with New York OVS on this recommendation.

This recommendation can be closed when we receive documentation demonstrating Safe Horizon developed and implemented written policies and procedures for administering VOCA-funded client assistance in accordance with VOCA Guidelines.

### **Recommendations for OJP:**

- 5. Work with New York OVS to develop and implement written policies and procedures in accordance with the Uniform Guidance and the Office for Victims of Crime (OVC) best practices to ensure subrecipients are provided with adequate guidance for time and effort reporting.**

Resolved. The OJP agreed with our recommendation. OJP stated in its response that it will work with New York OVS to obtain a copy of its written policies and procedures, developed and implemented, in accordance with the OMB Uniform Guidance and OVC best practices, to ensure that its subrecipients are provided with adequate guidance for time and effort reporting. OJP stated further that it will work with New York OVS to obtain evidence that it distributed the policies and procedures to its subrecipients and relevant staff responsible for managing federal grant funds. As a result, this recommendation is resolved.

New York OVS stated that it agreed with this recommendation and that its staff will work to develop a formal time and effort reporting guidance document to be released to its funded programs. New York OVS stated further that this guidance document would formally provide information and examples about how to correctly fill out functional time records and associated documentation.

This recommendation can be closed when we receive documentation demonstrating New York OVS developed and implemented written policies and procedures in accordance with the Uniform Guidance and OVC best practices to ensure subrecipients are provided with adequate guidance for time and effort reporting.