



Audit of the Office of Justice Programs
Victim Assistance Funds Subawarded by
the Ohio Attorney General's Office to
Dayton Children's Hospital, Dayton,
Ohio



AUDIT DIVISION

25-063

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EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Ohio Attorney General's Office to Dayton Children's Hospital, Dayton, Ohio

Background

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Ohio Attorney General's Office (Ohio AG) to make subawards to support victim assistance programs in the state of Ohio. The Ohio AG awarded \$649,590 in crime victim assistance funds to the Dayton Children's Hospital's (DCH) Division of Child Advocacy and CARE House, under four subawards in fiscal years (FY) 2024 and 2025. The purpose of the Division of Child Advocacy and CARE House's subawards was to provide medical evaluations and referral services to children who are victims of crime. As of February 2025, the Ohio AG had reimbursed the Division of Child Advocacy and CARE House for a cumulative amount of \$434,028 for the subawards we reviewed.

Audit Objective

The objective of this DOJ Office of the Inspector General (OIG) audit was to review how DCH's Division of Child Advocacy and CARE House used Victims of Crime Act (VOCA) funds to assist crime victims and assess whether they accounted for these funds in compliance with select award requirements, terms, and conditions.

Recommendations

Our report contains six recommendations for OJP to work with the Ohio AG to assist DCH's Division of Child Advocacy and CARE House in improving award management and administration. We requested a response to our draft audit report from DCH, the Ohio AG, and OJP officials. The responses can be found in Appendices 3, 4, and 5, respectively. Our analysis of those responses can be found in Appendix 6.

Summary of Audit Results

We concluded that the Division of Child Advocacy and CARE House provided services to child victims of crime in Dayton, Ohio, and surrounding counties. However, we found that the Division of Child Advocacy and CARE House could improve certain areas of subaward management related to program income, performance reporting, and personnel cost allocation and verification.

Program Performance and Accomplishments

The audit concluded that both the Division of Child Advocacy and CARE House provided medical and psychosocial evaluations, advocacy, and referrals for children who were victims of crime. However, the audit also found that the Division of Child Advocacy and CARE House did not report complete and accurate performance information, to include prorating performance statistics to reflect activities performed by VOCA-funded staff, as required by the VOCA Guidelines. Additionally, we determined that the Division of Child Advocacy was not in compliance with program income related requirements because it charged patients for some of its VOCA-related services without obtaining prior approval from the Ohio AG, as required.

Financial Management

The audit concluded that the Division of Child Advocacy and CARE House spent VOCA funds on allowable personnel costs but did not have formal policies or procedures for allocating or verifying personnel costs to the subawards, as necessary to ensure that costs charged to the subaward are appropriate. In addition, we identified \$1,239 in unsupported costs related to one of the personnel charged to the subaward.

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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 Dayton Children's Hospital's (DCH) Division of Child Advocacy and CARE House, which are located in Dayton, Ohio.¹ The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Ohio Attorney General's Office (Ohio AG), which serves as the state administering agency (SAA) for Ohio and makes subawards to direct service providers. As direct service providers, DCH's Division of Child Advocacy and CARE House each received two subawards from the Ohio AG, which collectively total \$649,590, as shown in Table 1. These funds originated from the Ohio AG's fiscal year (FY) 2023 and 2024 federal grants.

Table 1

Audited Subawards to DCH's Division of Child Advocacy and CARE House from the Ohio AG

Ohio AG Subaward Identifier	OJP Prime Award Numbers	Project Start Date	Project End Date	Subaward Amount
Division of Child Advocacy				
2024-VOCA-135502914	15POVC-23-GG-00458-ASSI	10/01/2023	09/30/2024	\$249,954
2025-VOCA-135900274	15POVC-24-GG-00711-ASSI	10/01/2024	09/30/2025	<u>\$237,456</u>
Subtotal				<u>\$487,410</u>
CARE House				
2024-VOCA-135502903	15POVC-23-GG-00458-ASSI	10/01/2023	09/30/2024	\$81,090
2025-VOCA-135900278	15POVC-24-GG-00711-ASSI	10/01/2024	09/30/2025	<u>\$81,090</u>
Subtotal				<u>\$162,180</u>
Grand Total:				\$649,590

Source: The Ohio AG

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, 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

¹ Dayton Children's Hospital requested and received VOCA subawards for four entities operating within its organization, the Division of Child Advocacy, CARE House, and two other child advocacy centers. The Division of Child Advocacy and CARE House are co-located in Dayton, Ohio, while the other two DCH child advocacy centers are located elsewhere in Ohio; we audited the subawards of the two co-located entities in Dayton, Ohio. Throughout the audit, when we refer to DCH, we are referring to DCH's involvement with and support provided to the two entities within the scope of our audit—the Division of Child Advocacy and CARE House.

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.

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.

Dayton Children's Hospital

DCH is a 501(c)(3) hospital whose mission is "the relentless pursuit of optimal health for every child within our reach." DCH began as a community center in 1919 and transitioned to a children's medical center in 1967. As previously mentioned, our audit focused on two of DCH's entities—the Division of Child Advocacy and CARE House. The Division of Child Advocacy follows the mission of the main hospital and has been a subrecipient of VOCA grants since 2009. The Division of Child Advocacy provides crisis intervention services to meet urgent emotional or physical needs of the child, performs mental and physical health assessments, refers children to other sources of assistance, and serves as a liaison between medical providers and members of child advocacy centers' multidisciplinary teams. CARE House is Montgomery County, Ohio's advocacy center for child victims of abuse and neglect whose mission is to provide a multidisciplinary team response to child abuse for the purpose of protecting and supporting children and their non-offending family members, holding offenders accountable, and educating the community. CARE House was founded in 1999 and has been a subrecipient of VOCA grants since 2016. CARE House's services include conducting forensic interviews of children, performing trauma screenings to help inform decisions on mental health treatment, and referring children to other community organizations.

OIG Audit Approach

The objective of this audit was to review how DCH's Division of Child Advocacy and CARE House used the VOCA subawards from the Ohio AG to assist crime victims and assess whether these entities 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 evaluate subrecipient performance and administration of VOCA-funded programs, we solicited feedback from Ohio AG officials regarding the Division of Child Advocacy and CARE House's records of delivering crime victim services, accomplishments, and compliance with Ohio AG award requirements.³ We also 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; Ohio AG guidance; and the award documents contain the primary criteria we applied during this audit. The results of our analysis are discussed 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.

³ As an SAA, the Ohio AG is responsible for ensuring subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subawards; and that subaward performance goals are achieved. As such, we considered the results of our prior audit of victim assistance grants awarded to the Ohio AG in performing this 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 Ohio Attorney General, Columbus, Ohio](#), Audit Report 24-056 (March 2024), oig.justice.gov/reports/audit-office-justice-programs-victim-assistance-grants-awarded-ohio-attorney-general.

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. DCH's Division of Child Advocacy and CARE House received their VOCA funding from the Ohio AG to serve children who were victims of crime by performing medical assessments, coordinating with multidisciplinary teams, and referring children and families to other appropriate services. We obtained an understanding of the Division of Child Advocacy's and CARE House's standard operating procedures in relation to the subaward-funded services. We also compared the subaward solicitations, subaward applications, and subaward agreements against available reports of services provided to determine whether DCH's Division of Child Advocacy and CARE House were providing the services for which they were funded. The Division of Child Advocacy and CARE House maintained separate systems for recording and reporting program performance and accomplishments. Overall, we concluded that both the Division of Child Advocacy and CARE House provided medical and social services to children who were victims of crime, but they did not implement sufficient controls to ensure compliance with VOCA Guidelines, including accurate and complete performance reporting.

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) compliance with applicable laws and regulations, and (3) reliability of reporting for internal and external use. In addition, the DOJ Grants Financial Guide states, at a minimum, internal controls should include documented written procedures of the direct recipient or subrecipient.

To obtain an understanding of DCH's standard operating procedures, including internal controls related to audited victim services, we conducted interviews with the program directors and several VOCA-funded medical and social work staff who provide direct victim services. We also reviewed Division of Child Advocacy and CARE House written policies and procedures that govern the VOCA-funded programs, including patient protocols. We found that both the Division of Child Advocacy and CARE House contribute to and use patient protocols that align with serving victims of crime.

According to the VOCA Guidelines, subrecipients must provide direct services at no charge to victims unless the SAA grants a waiver allowing the subrecipient to generate program income by charging for services. The VOCA Guidelines also state that in determining whether to grant a waiver, the SAA should consider whether charging victims for services is consistent with the project's victim assistance objectives and whether the subrecipient is capable of effectively tracking program income in accordance with financial accounting requirements. While we found that CARE House did not charge victims for any services provided, we determined that the Division of Child Advocacy received a relatively small amount of patient revenue, in part, from patient insurance without obtaining a waiver in advance from the Ohio AG. Ohio AG guidance does not specifically discuss program income but incorporates the VOCA Guidelines, and the Ohio AG confirmed with us that if a subrecipient intends to charge a fee for VOCA-supported services, the

subrecipient must request a waiver. Additionally, grant managers are to ask subrecipients during monitoring activities whether they generate program income. We found that in its most recent programmatic monitoring review, the Division of Child Advocacy reported that it did not charge fees for any of its services. While it is reasonable for medical providers to bill patient insurance for services, ultimately, we concluded that the Division of Child Advocacy had not considered such funds received would meet the definition of program income. Because the Division of Child Advocacy did not report its program income to the Ohio AG, the Ohio AG did not evaluate or approve the suitability of such program income from patient insurance. As a result, the Division of Child Advocacy's practice is not in compliance with the VOCA Guidelines. Therefore, we recommend that OJP and the Ohio AG ensure that: (1) DCH's victim assistance subawards comply with federal award requirements, including that subrecipients provide VOCA-funded direct services to victims at no charge unless otherwise approved, and (2) DCH develops and implements written policies and procedures related to billing patients for hospital services associated with federal grants.

To further assess the Division of Child Advocacy's and CARE House's provision of services to victims, we reviewed the controls surrounding the reporting of performance data. We found no formal procedures for either entity to ensure performance reporting was accurate and complete. Due to the lack of controls surrounding the provision of performance data, we reviewed the quarterly programmatic reports submitted by each entity. These reports, which are submitted through OVC's Performance Measurement Tool (PMT), contain details on victim services provided, such as the number of specific services provided, total victims served, and types of victimizations.

We selected and reviewed certain performance information from the FY 2024 fourth quarter report recorded in PMT to determine whether the statistics were accurate, supported, and complete. Both the Division of Child Advocacy and CARE House used a manual process to compile victim service statistics into a spreadsheet. For the Division of Child Advocacy, we were able to verify our sample of reported performance statistics by reviewing adequate supporting documentation. For performance data recorded at CARE House, we found that CARE House staff manually transferred data from electronic documents to spreadsheets throughout the reporting period, resulting in certain accuracy issues, including that supporting documentation for performance information did not reconcile in various categories.

In addition, neither the Division of Child Advocacy nor CARE House accounted for performance statistics to reflect accomplishments achieved specific to the VOCA-funded services, as both entities receive other sources of funding that support their victim services programs. The OVC requires performance reporting because data reported by grantees allows the OVC to demonstrate the value of the program and the specific benefits that the program provides to relevant stakeholders. The 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, the OVC recognizes that in some situations, tracking VOCA-funded activities separately from other activities may not be possible. In these circumstances, the OVC recommends that the SAA 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 method used, the OVC encourages both SAAs and subrecipients to establish a written procedure outlining how both organizations will handle prorating performance data. We confirmed that the Ohio AG did not establish or communicate in writing to its

subrecipients, including DCH, guidance for prorating direct services provided in circumstances where VOCA activities are combined with activities funded from other sources.

Overall, the Division of Child Advocacy and CARE House need to improve internal controls to provide greater assurance about the reliability of performance statistics. Without accurate performance reports, the Ohio AG and OJP cannot adequately assess the impact grant funds have on serving victims of crime. Therefore, we believe that to promote effective and efficient operations, reliable reporting, and compliance with federal grant requirements, DCH must have written policies outlining standard operating procedures for performance reporting. As a result, we recommend that OJP work with the Ohio AG to ensure that DCH establishes and implements internal controls to accurately capture, report, and prorate performance statistics. In addition, we recommend that OJP require the Ohio AG to establish written guidance to help subrecipients accurately report performance data, including establishing and applying a prorating strategy, when necessary.

Program Services

According to the application to the Ohio AG, the purpose of the Division of Child Advocacy subawards was to provide crisis intervention services, perform mental health assessments, refer victims to other sources of assistance, obtain photo documentation of physical injuries, and deliver other associated services. The purpose of the CARE House subawards was to provide a coordinated response to children affected by the trauma of abuse and exploitation by conducting forensic interviews of children, performing trauma screens to help inform decisions on mental health treatment, and making referrals for specialized medical evaluations.

We interviewed staff, reviewed quarterly programmatic reports, compared staff duties with written position descriptions included in the subaward applications, and toured facilities to understand the services provided to children who are victims of crime. Based on this work, we concluded that the Division of Child Advocacy and CARE House provided medical and psychosocial evaluations, advocacy, and referrals for children who were victims of crime.

Figure 1

Division of Child Advocacy and CARE House Facilities



Source: Photos taken during OIG site visit

Financial Management

According to the DOJ Grants Financial Guide, all grant recipients and subrecipients are required to establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. We interviewed DCH financial and medical billing staff, examined DCH's financial policies and procedures, reviewed subaward documents and DCH's most recent Single Audit Report, and performed expenditure testing to determine whether DCH adequately accounted for the subaward funds we audited.⁴ Overall, we concluded that DCH had an adequate financial system in place for recording expenses associated with the subawards and adhered to guidance related to overall financial management. However, we found that DCH lacked adequate financial policies and procedures to allocate and verify personnel costs, and we identified \$1,239 in unsupported personnel costs.

Financial Policies and Procedures

We reviewed DCH's written financial policies and procedures, spoke to financial staff, and reconciled written practices with our observation of DCH staff executing financial activities. While we found that the financial policies and procedures DCH implemented for the subawards reflected adequate controls over some financial activities, we also found that DCH did not establish written policies and procedures specific to allocating and verifying personnel costs to the subawards.

According to the DOJ Grants Financial Guide, grant recipients must maintain records that accurately reflect the work performed and these records must also support a reasonable allocation or distribution of costs among specific activities or cost objectives when circumstances dictate the use of such allocations. Further, the Uniform Guidance states that if budgeted amounts are used, there must be a system of internal controls that includes processes to review after-the-fact time charges. DCH used the entirety of its VOCA subawards for the Division of Child Advocacy and CARE House to pay staff salary. DCH personnel explained that because the VOCA subaward amounts could not support the full salary for the Division of Child Advocacy and CARE House personnel executing the VOCA-funded program, officials decided to charge various

⁴ The Division of Child Advocacy and CARE House utilize the same DCH financial staff and systems.

percentages of 11 of the staff's base salaries to the VOCA subawards—ranging from 43 percent to 100 percent. We confirmed with DCH financial personnel that the base salary percentages paid with the VOCA subawards did not necessarily reflect the amount of VOCA-specific activities performed by the staff. Instead, these officials stated that the percentages used only reflected the amount of funding provided by the subawards. According to position descriptions and our discussions with Division of Child Advocacy and CARE House personnel, we concluded that staff time is spent serving victims or performing activities in support of serving victims, but there is no distinction made between effort expended delivering services under VOCA funding versus effort expended delivering services under other funding sources and they do not have support for how the VOCA salary percentages were derived. Additionally, although DCH finance staff prepare the reimbursement requests for VOCA subawards, we were told that Division of Child Advocacy and CARE House staff were ultimately responsible for reviewing and submitting the reimbursement requests. Without a written process for the allocation and verification of personnel costs charged to VOCA subawards, we are concerned that DCH's process creates a challenge in ensuring that, as VOCA subawards and other sources of revenue fluctuate, DCH is able to meet the requirement to consistently maintain records that accurately reflect the work performed and the allocation process. Therefore, we recommend that OJP work with the Ohio AG to ensure that DCH documents a formal process for allocating and verifying personnel costs, including maintaining documentation to support any allocation percentages.

Subaward Expenditures and Matching Costs

DCH requested reimbursement from the Ohio AG via an electronic grants management system. For the subawards we audited, the Division of Child Advocacy's and CARE House's approved budgets included salary expenses for 11 personnel in total. As of February 2025, we found that the Ohio AG paid a total of \$434,028 in VOCA funds to the Division of Child Advocacy and CARE House for costs incurred for personnel.

We reviewed a sample of Division of Child Advocacy and CARE House transactions to determine whether the costs charged and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. We determined that the Ohio AG reimbursed the Division of Child Advocacy and CARE House the following amounts, as of February 2025:

Table 2

Reimbursements to the Division of Child Advocacy and CARE House from the Ohio AG
As of February 2025

Ohio AG Subaward Identifier	Subaward Amount	Reimbursed Amount	Percent Reimbursed
Division of Child Advocacy			
2024-VOCA-135502914	\$249,954	\$242,850	97% ^a
2025-VOCA-135900274	\$237,456	\$82,067	35%
CARE House			
2024-VOCA-135502903	\$81,090	\$81,090	100%
2025-VOCA-135900278	\$81,090	\$28,021	35%

^a The Division of Child Advocacy had to replace an employee named in the approved subaward budget and submitted a change in personnel to the Ohio AG during the subaward period. Due to timing and salary differences, the Division of Child Advocacy did not request reimbursement for the full amount of the subaward.

Source: Reimbursement Reports from the Ohio AG

We selected a judgmental sample of two non-consecutive pay periods from each subaward, which included four individual bi-weekly employee payments. We also tested four individuals' salary costs from October 2023 to January 2025, three from the Division of Child Advocacy and one from CARE House.⁵ In total, we tested \$243,109 in salary and match costs. Based upon our review of evidence, such as timesheets and paystubs, we determined the costs we tested were allowable and supported, except in one instance.

We found that DCH did not have adequate supporting documentation for certain charges associated with one staff member assigned to the Division of Child Advocacy's FY 2024 subaward. During our testing, we identified that this staff member, who had been allocated 100 percent to the subaward, had used unpaid leave, and thus did not work and was not paid by DCH for certain hours during the pay period tested. DCH acknowledged that this staff member did not work full-time throughout the year. Based on supporting documentation, we determined that the staff member worked fewer hours during the subaward period than the amount DCH requested for reimbursement. When we discussed this issue with DCH, DCH officials told us that the staff member did not properly account for VOCA time on attendance records, and subsequently, DCH financial staff did not reconcile the hours reported on the VOCA time and attendance records to the payroll system. Therefore, DCH overcharged the subaward by \$1,239. As a result, we recommend that OJP work with the Ohio AG to remedy the \$1,239 in unsupported personnel costs charged by the Division of Child Advocacy to the FY 2024 subaward. Additionally, as noted above, we make a recommendation for DCH to improve its financial policies and procedures, which includes the verification of costs claimed to the subaward.

⁵ These four individuals' salary costs are included in our testing of two non-consecutive pay periods.

Matching Requirement

VOCA Guidelines generally require that subrecipients match 20 percent of each subaward unless the 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. Match contributions must come from non-federal sources and can be either cash or in-kind match.⁶ The SAA has primary responsibility for ensuring subrecipient compliance with the matching requirements.

To review the provision of matching funds, we reviewed the general ledger and other financial-related documents to ensure that DCH accounted for match and paystubs for individuals partially funded by VOCA to confirm that part of their pay was supported by appropriate funds outside of the VOCA subawards. We did not identify any issues related to matching costs.

⁶ In-kind match contributions may include donations of expendable equipment, office supplies, and workshop or classroom materials, the use of office space, or the value of time contributed by those providing integral services to the funded project.

Conclusion and Recommendations

As a result of our audit testing, we concluded that the Division of Child Advocacy and CARE House provided services to children who are victims of crime. We found that personnel expenditures tested were generally allowable but identified \$1,239 in unsupported costs. In addition, while we found that DCH maintained policies to serve victims, we determined that DCH lacked policies and procedures over important grant management topics, including earning program income, prorating and reporting performance statistics, and allocating and verifying personnel costs to the VOCA subawards. We provide six recommendations to OJP to work with the Ohio AG to address these deficiencies.

We recommend that OJP work with the Ohio AG to:

1. Ensure that DCH's victim assistance subawards comply with federal award requirements, including that subrecipients provide VOCA-funded direct services to victims at no charge unless otherwise approved.
2. Ensure that DCH develops and implements appropriate written policies and procedures related to billing patients for services related to federal grants.
3. Ensure that DCH establishes and implements internal controls, including written policies and procedures related to accurately capturing, reporting, and prorating performance statistics.
4. Ensure that DCH develops and implements a formal process for allocating and verifying personnel costs, including maintaining documentation to support any allocation percentages.
5. Remedy the \$1,239 in unsupported personnel costs charged by the DCH Division of Child Advocacy to the FY 2024 subaward.

We recommend that OJP:

6. Require the Ohio AG to establish written guidance to help subrecipients accurately report performance data, including establishing and applying a prorating strategy, when necessary.

APPENDIX 1: Objective, Scope, and Methodology

Objective

The objective of this audit was to review how Dayton Children's Hospital's (DCH) Division of Child Advocacy and CARE House used the Victims of Crime Act (VOCA) funds received through a subaward from the Ohio Attorney General's Office (Ohio AG) 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 four subawards to DCH. These subawards, totaling \$649,590, were funded by the Ohio AG from primary VOCA grants 15POVC-23-GG-00458-ASSI and 15POVC-24-GG-00711-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of February 2025, the Ohio AG had reimbursed DCH \$434,028 in subaward funds.

Our audit concentrated on, but was not limited to, the period of October 2023 to February 2025. 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; and the OVC and the Ohio AG 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 DCH's activities related to the audited subawards. Our work included conducting interviews with DCH operational and financial staff, examining policies and procedures, touring facilities, and reviewing subaward documentation and financial records. We performed sample-based audit testing for performance reporting and 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 DOJ's JustGrants System, OVC's Performance Measurement Tool, and DCH's accounting and payroll 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 DCH to provide assurance on its internal control structure as a whole. DCH 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 DCH's internal control structure as a whole, we offer this statement solely for the information and use of DCH, the Ohio AG, and OJP.⁷

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 DCH's 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.

⁷ 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

Description	OJP Prime Number	Ohio AG Subaward Identifier	Amount	Page
Questioned Costs:⁸				
Unsupported personnel costs	15POVC-23-GG-00458-ASSI	2024-VOCA-135502914	<u>\$1,239</u>	8
TOTAL DOLLAR-RELATED FINDINGS			<u>\$1,239</u>	

⁸ **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: Dayton Children's Hospital's Response to the Draft Audit Report



5/23/2025

Office of the Inspector General
U.S. Department of Justice

Subject: Response to Draft Audit Report – Audit of OJP Victim Assistance Funds Subawarded by the Ohio Attorney General's Office to Dayton Children's Hospital

To Whom It May Concern:

Dayton Children's Hospital (DCH) appreciates the opportunity to respond to the draft audit report concerning the use of Victim Assistance Funds subawarded by the Ohio Attorney General's Office. We value the guidance provided and are committed to ensuring compliance with all federal requirements.

Below are our responses to the audit recommendations:

Recommendation 1:

Ensure that DCH's victim assistance subawards comply with federal award requirements, including that subrecipients provide VOCA-funded direct services to victims at no charge unless otherwise approved.

Response: We agree with this recommendation. DCH has reviewed its billing practices and confirmed that VOCA-funded direct services will be provided at no charge to victims. We are updating internal training and audit processes to ensure ongoing compliance.

Recommendation 2:

Ensure that DCH develops and implements appropriate written policies and procedures related to billing patients for services related to federal grants.

Response: We agree. DCH is in the process of developing formal written policies and procedures to govern billing practices for services associated with federal grant funding.

Recommendation 3:

Ensure that DCH establishes and implements internal controls, including written policies and procedures related to accurately capturing, reporting, and prorating performance statistics.

Response: We agree with this recommendation and are committed to implementing a formal process for allocating and verifying personnel costs. However, we respectfully note that effective development of these policies and procedures is dependent on the Ohio Attorney General's Office providing the necessary guidance outlined in Recommendation 6. Specifically, we require consistent, statewide direction on performance data reporting and prorating strategies to ensure alignment with grant expectations.

DCH will actively coordinate with the Ohio AG's Office and stands ready to begin developing a compliant action plan and implementation timeline once this guidance is issued. We remain committed to collaborating closely with all stakeholders to ensure full and effective compliance with federal requirements

Recommendation 4:

Ensure that DCH develops and implements a formal process for allocating and verifying personnel costs, including maintaining documentation to support any allocation percentages.

Response: We agree. DCH has initiated the development of a formal time allocation and verification process, which includes enhanced documentation requirements. Interim measures are already in place, and we expect full implementation.

Recommendation 5:

Remedy the \$1,239 in unsupported personnel costs charged by the DCH Division of Child Advocacy to the FY 2024 subaward.

Response: We agree. DCH will refund the \$1,239 in unsupported costs or provide additional documentation if available. This matter will be resolved in coordination with the Ohio Attorney General's Office.

Recommendation 6 (Directed to OJP):

Response: While this recommendation is directed at OJP, DCH has shared the OIG's recommendation with the Ohio Attorney General's Office and expressed our support for the development of standardized written guidance. DCH is prepared to implement internal procedures once the Ohio AG's Office establishes this framework

Dayton Children's Hospital is committed to addressing the audit recommendations and ensuring full compliance with federal requirements. We appreciate the guidance provided and will continue to work closely with the Ohio Attorney General's Office to implement the necessary changes. Thank you for your attention to this matter.

Best,

DocuSigned by:
Niki Pinion
25134EB01D63493...
5/27/2025

Niki Pinion
Chief Compliance and Privacy Officer
Dayton Children's Hospital
One Children's Plaza
Dayton, Ohio 45404

APPENDIX 4: The Ohio Attorney General's Office Response to the Draft Audit Report



DAVE YOST
OHIO ATTORNEY GENERAL

Crime Victim Services Section
Office 614-466-5610

May 27, 2025

Todd A. Anderson
Regional Audit Manager

Thank you for the opportunity to provide a written response to the Draft Report for the Audit of the Office of Justice Programs (OJP) Victim Assistance Funds subawarded by the Ohio Attorney General's Office to Dayton Children's Hospital. This letter serves as our official response to the audit recommendations made by the Office of Inspector General to the Office of Justice Programs dated May 7, 2025.

OIG recommend that OJP work with the Ohio AGO to:

1. Ensure the DCH's victim assistance subawards comply with federal award requirements, including that subrecipients provide VOCA-funded direct services to victims at no charge unless otherwise approved.

The Ohio AG concurs with this recommendation. The Fiscal Evaluator assigned to the program will verify that DCH is providing services at no charge to victims.

2. Ensure that DCH develops and implements appropriate written policies and procedures related to billing patients for services related to federal grants.

The Ohio AG concurs with this recommendation. Program Income will be explained in greater detail in the VOCA Grant Guidelines beginning with the 2026 grant year. DCH will be required to 1) submit a request addressing program income and 2) provide a copy of written policies and procedures related to billing patients for hospital services associated with federal grants. The policy will be reviewed by Ohio AG Grants Unit staff.

3. Ensure that DCH establishes and implements internal controls, including written policies and procedures related to accurately capturing, reporting, and prorating performance statistics.

The Ohio AG concurs with this recommendation. DCH will be required to provide a copy of the written policies and procedures related to data collection and reporting to the Ohio AG Grants Unit staff for review. The Ohio AG Grants Unit staff will review prorating strategies for performance statistics (proration based on staff salary, direct victim services budget or total victim services program budget) with DCH staff. The OVC document "Suggested Prorating Strategies for Victim Assistance Subgrantees" will be provided to DCH to use for reference.

4. Ensure that DCH develops and implements a formal process for allocating and verifying personnel costs, including maintaining documentation to support any allocation percentages.

The Ohio AG concurs with this recommendation. DCH staff will be required to provide a copy of the formal process for allocating and verifying personnel costs to Ohio AG Grants Unit staff for review.

5. Remedy the \$1,239 in unsupported personnel costs charged by the DCH Division of Child Advocacy to the FY 2024 subaward.

The Ohio AG concurs with this recommendation. The Ohio AG will notify the DCH Division of Child Advocacy to remedy the \$1,239 in unsupported personnel costs charged to the FY 2024 subaward 2024-VOCA-135502914. Written notification will be provided to DCH Division of Child Advocacy by July 1, 2025, and the organization will have 30 days from receipt of the letter to return funds.

We recommend that OJP:

6. Require the Ohio AG to establish written guidance to help subrecipients accurately report performance data, including establishing and applying a prorating strategy, when necessary.

The Ohio AG concurs with the recommendation. The Ohio AG will develop written guidance to help subrecipients accurately report performance data. Each quarter, the Ohio AG Grants Unit staff reviews submitted PMT data and notifies subrecipients of report errors. Beginning with the 2025 grant year, on a quarterly basis, Grant Specialists

request back-up documentation for a sample of subrecipients based on PMT data reported. During programmatic and desk reviews, Grant Specialists review/discuss procedures for tracking PMT report data and request back-up documentation for a specific quarter. The OVC document "Suggested Prorating Strategies for Victim Assistance Subgrantees" will be provided to subrecipients during site visits, desk reviews, quarterly PMT reviews, and new employees responsible for reporting performance data.

Sincerely,

D. Michael Sheline

D. Michael Sheline
Section Chief
Crime Victim Services Section

APPENDIX 5: 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

June 5, 2025

MEMORANDUM TO: Todd A. Anderson
Regional Audit Manager
Chicago Regional Audit Office
Office of the Inspector General

FROM: Iyauta I. Green
Director

Iyauta Iyeesha Green Digitally signed by Iyauta Iyeesha Green
Date: 2025.06.05 09:52:45 -04'00'

SUBJECT: Response to the Draft Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the Ohio Attorney General's Office to Dayton Children's Hospital, Dayton, Ohio*

This memorandum is in reference to your correspondence, dated May 7, 2025, transmitting the above-referenced draft audit report for Dayton Children's Hospital (DCH). DCH received subaward funds from the Ohio Attorney General's Office (Ohio AG), under the Office of Justice Programs' (OJP), Office for Victims of Crime (OVC), Victims of Crime Act (VOCA), Victim Assistance Formula Grant Program, Grant Numbers 15POVC-23-GG-00458-ASSI and 15POVC-24-GG-00711-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains six recommendations and \$1,239 in 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 Ohio AG to ensure that DCH's victim assistance subawards comply with federal award requirements, including that subrecipients provide VOCA-funded direct services to victims at no charge unless otherwise approved.

OJP agrees with this recommendation. In its response, dated May 27, 2025, the Ohio AG stated that the Fiscal Evaluator assigned to the program will verify that DCH is providing services at no charge to victims.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of DCH's written policies and procedures, developed and implemented, to ensure that DCH's victim assistance subawards comply with federal award requirements, including that subrecipients provide VOCA-funded direct services to victims at no charge unless otherwise approved.

2. **We recommend that OJP work with the Ohio AG to ensure that DCH develops and implements appropriate written policies and procedures related to billing patients for services related to federal grants.**

OJP agrees with this recommendation. In its response, dated May 27, 2025, the Ohio AG stated that program income will be explained in greater detail in the VOCA Grant Guidelines beginning with the 2026 grant year, and that DCH will be required to: 1) submit a request addressing program income; and 2) provide a copy of written policies and procedures related to billing patients for hospital services associated with federal grants. The policy will be reviewed by Ohio AG Grants Unit staff.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of DCH's written policies and procedures, developed and implemented, to ensure that patients are appropriately billed for services related to federal grants.

3. **We recommend that OJP work with the Ohio AG to ensure that DCH establishes and implements internal controls, including written policies and procedures related to accurately capturing, reporting, and prorating performance statistics.**

OJP agrees with this recommendation. In its response, dated May 27, 2025, the Ohio AG stated that DCH will be required to provide a copy of the written policies and procedures related to data collection and reporting to the Ohio AG Grants Unit staff for review. In addition, the Ohio AG Grants Unit staff will review prorating strategies for performance statistics (proration based on staff salary, direct victim services budget or total victim services program budget) with DCH staff, and that the OVC document "Suggested Prorating Strategies for Victim Assistance Subgrantees" will be provided to DCH to use for reference.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of DCH's written policies and procedures, developed and implemented, to ensure that DCH establishes and implements internal controls, including written policies and procedures related to accurately capturing, reporting, and prorating performance statistics.

4. **We recommend that OJP work with the Ohio AG to ensure that DCH develops and implements a formal process for allocating and verifying personnel costs, including maintaining documentation to support any allocation percentages.**

OJP agrees with this recommendation. In its response, dated May 27, 2025, the Ohio AG stated that DCH staff will be required to provide a copy of the formal process for allocating and verifying personnel costs to Ohio AG Grants Unit staff for review.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of DCH's written policies and procedures, developed and implemented, to ensure a formal process for allocating and verifying personnel costs, including maintaining documentation to support any allocation percentages.

5. **We recommend that OJP work with the Ohio AG to remedy the \$1,239 in unsupported personnel costs charged by the DCH Division of Child Advocacy to the FY 2024 subaward.**

OJP agrees with this recommendation. In its response, dated May 27, 2025, the Ohio AG stated that they will notify the DCH Division of Child Advocacy to remedy the \$1,239 in unsupported personnel costs charged to the Fiscal Year (FY) 2024 Subaward Number 2024-VOCA-135502914. In addition, the Ohio AG stated that written notification will be provided to DCH Division of Child Advocacy by July 1, 2025, and the organization will have 30 days from receipt of the letter to return the funds.

Accordingly, we will coordinate with the Ohio AG to obtain documentation to support that the \$1,239 in unsupported personnel costs charged by the DCH Division of Child Advocacy to the FY 2024 subaward, under Grant Number 15POVC-23-GG-00458-ASSI, were returned to the Ohio AG, and that the Ohio AG subsequently returned those funds to the U.S. Department of Justice.

6. **We recommend that OJP require the Ohio AG to establish written guidance to help subrecipients accurately report performance data, including establishing and applying a prorating strategy, when necessary.**

OJP agrees with this recommendation. In its response, dated May 27, 2025, the Ohio AG stated that they will develop written guidance to help subrecipients accurately report performance data. In addition, each quarter, the Ohio AG Grants Unit staff reviews submitted Performance Measurement Tool (PMT) data and notifies subrecipients of report errors. Further, the Ohio AG stated that, beginning with the 2025 grant year, on a quarterly basis, Grant Specialists request back-up documentation for a sample of subrecipients based on PMT data reported. Additionally, the Ohio AG stated that during programmatic and desk reviews, Grant Specialists review/discuss procedures for tracking PMT report data and request back-up documentation for a specific quarter. Moreover, the Ohio AG stated that the OVC document "Suggested Prorating Strategies for Victim Assistance Subgrantees" will be provided to subrecipients during site visits, desk reviews, quarterly PMT reviews, and to new employees responsible for reporting performance data.

Accordingly, we will coordinate with the Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to establish written guidance to help subrecipients accurately report performance data, including establishing and applying a prorating strategy, when necessary.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Michael Freed, Acting Deputy Director, Audit and Review Division, of my staff, at (202) 598-7964.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General

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

Michael Freed
Acting Deputy Director
Audit and Review Division
Office of Audit, Assessment, and Management

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

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

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

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

Abria Humphries
Grant Management Specialist
Office for Victims of Crime

Nathanial Kenser
Deputy General Counsel

cc: Phillip Merkle
Acting Director
Office of Communications

Rachel Johnson
Chief Financial Officer

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

Joanne M. Suttington
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Aida Brumme
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Louise Duhamel
Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

Jorge L. Sosa
Director, Office of Operations – Audit Division
Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM001490

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

The Office of the Inspector General provided a draft of this audit report to the Office of Justice Programs (OJP), the Ohio Attorney General's Office (Ohio AG), and Dayton Children's Hospital (DCH). OJP's response is incorporated in Appendix 5, the Ohio AG's response is incorporated in Appendix 4, and DCH's response is incorporated in Appendix 3 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. The Ohio AG concurred with our recommendations. DCH agreed with the five recommendations directed to it and supported the sixth recommendation that the OIG directed to the Ohio AG. 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 Ohio AG:

- 1. Ensure that DCH's victim assistance subawards comply with federal award requirements, including that subrecipients provide VOCA-funded direct services to victims at no charge unless otherwise approved.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain a copy of DCH's written policies and procedures, developed and implemented, to ensure that DCH's victim assistance subawards comply with federal award requirements, including that subrecipients provide VOCA-funded direct services to victims at no charge unless otherwise approved.

The Ohio AG concurred with our recommendation and stated in its response that the fiscal evaluator assigned to the program will verify that DCH is providing services at no charge to victims.

DCH agreed with our recommendation and stated in its response that it reviewed its billing practices and confirmed that VOCA-funded direct services will be provided at no charge to victims. DCH also stated that it will update internal training and audit processes to ensure ongoing compliance.

This recommendation can be closed when we receive evidence that DCH's victim assistance subawards comply with federal award requirements, including that subrecipients provide VOCA-funded direct services to victims at no charge unless otherwise approved.

- 2. Ensure that DCH develops and implements appropriate written policies and procedures related to billing patients for services related to federal grants.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain a copy of DCH's written policies and procedures, developed and implemented, to ensure that patients are appropriately billed for services related to federal grants.

The Ohio AG concurred with our recommendation and stated in its response that program income will be explained in greater detail in its VOCA Grant Guidelines beginning with the 2026 grant year. Additionally, the Ohio AG noted that DCH will be required to submit a request addressing program income and provide a copy of relevant policies and procedures that will be reviewed by Ohio AG Grants Unit staff.

DCH agreed with our recommendation and stated in its response that it is developing formal written policies and procedures to govern billing practices for services associated with federal grant funding.

This recommendation can be closed when we receive evidence that DCH has developed and implemented appropriate written policies and procedures related to billing patients for services related to federal grants.

3. Ensure that DCH establishes and implements internal controls, including written policies and procedures related to accurately capturing, reporting, and prorating performance statistics.

Resolved. OJP agreed with our recommendation. OJP stated in its response it will coordinate with the Ohio AG to obtain a copy of DCH's written policies and procedures, developed and implemented, to ensure that DCH establishes and implements internal controls, including written policies and procedures related to accurately capturing, reporting, and prorating performance statistics.

The Ohio AG concurred with our recommendation and stated in its response that DCH will be required to provide written policies and procedures related to data collection and reporting to the Ohio AG Grants Unit for review. The Ohio AG also noted that Ohio AG Grants Unit staff will review prorating strategies with DCH staff and provide the Office for Victims of Crime's (OVC) document "Suggested Prorating Strategies for Victim Assistance Subgrantees" to DCH staff for reference.

DCH agreed with our recommendation and stated in its response that upon receipt of the necessary guidance from the Ohio AG, DCH will implement a compliant action plan and implementation timeline for ensuring that performance data reporting is aligned with federal requirements.

This recommendation can be closed when we receive evidence that DCH has established and implemented internal controls, including written policies and procedures related to accurately capture, report, and prorate performance statistics.

4. Ensure that DCH develops and implements a formal process for allocating and verifying personnel costs, including maintaining documentation to support any allocation percentages.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain a copy of DCH's written policies and procedures, developed and implemented, to ensure a formal process for allocating and verifying personnel costs, including maintaining documentation to support any allocation percentages.

The Ohio AG concurred with our recommendation and stated in its response that DCH will be required to provide a copy of the formal process for allocating and verifying personnel costs to Ohio AG Grants Unit staff for review.

DCH agreed with our recommendation and stated in its response that it has initiated the development of a formal time allocation and verification process, including enhanced documentation requirements.

This recommendation can be closed when we receive evidence that DCH has developed and implemented a formal process for allocating and verifying personnel costs, including maintaining documentation to support any allocation percentages.

5. Remedy the \$1,239 in unsupported personnel costs charged by the DCH Division of Child Advocacy to the FY 2024 subaward.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain documentation to support that the \$1,239 in unsupported personnel costs charged by the DCH Division of Child Advocacy to the FY 2024 subaward, under Grant Number 15POVC-23-GG-00458-ASSI, were returned to the Ohio AG, and that the Ohio AG subsequently returned those funds to the U.S. Department of Justice.

The Ohio AG concurred with our recommendation and stated in its response that it will notify the DCH Division of Child Advocacy to remedy the \$1,239 in unsupported personnel costs charged to the FY 2024 subaward 2024-VOCA-135502914 by July 1, 2025. The Ohio AG said that it expects the return of funds within 30 days.

DCH agreed with our recommendation and stated in its response that they will refund the \$1,239 in unsupported costs or provide additional documentation to the Ohio AG, if available.

This recommendation can be closed when we receive evidence that DCH has remedied the \$1,239 in unsupported personnel costs charged by the DCH Division of Child Advocacy to the FY 2024 subaward.

Recommendation for OJP:

6. Require the Ohio AG to establish written guidance to help subrecipients accurately report performance data, including establishing and applying a prorating strategy, when necessary.

Resolved. OJP agreed with our recommendation. OJP stated in its response that it will coordinate with the Ohio AG to obtain a copy of written policies and procedures, developed and implemented, to establish written guidance to help subrecipients accurately report performance data, including establishing and applying a prorating strategy, when necessary.

The Ohio AG concurred with our recommendation and stated in its response that it will develop written guidance to help subrecipients accurately report performance data. The Ohio AG emphasized its practice to review submitted PMT data and notify subrecipients of report errors, as well as to review and discuss procedures for tracking PMT report data during programmatic and desk reviews. The Ohio AG said that beginning with the 2025 grant year, on a quarterly basis, Grant Specialists request back-up documentation for a sample of subrecipients based on PMT data reported. The Ohio AG further noted that going forward it will provide subrecipients with the OVC document "Suggested Prorating Strategies for Victim Assistance Subgrantees" during site visits, desk reviews, quarterly PMT reviews, and to new employees responsible for reporting performance data.

This recommendation can be closed when we receive evidence that the Ohio AG has established written guidance to help subrecipients accurately report performance data, including establishing and applying a prorating strategy, when necessary.