



Audit of the Office of Justice Programs  
Victim Assistance Funds Subawarded by  
the Missouri Department of Social  
Services to Synergy Services, Inc.,  
Parkville, Missouri



AUDIT DIVISION

25-068

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JULY 2025

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# EXECUTIVE SUMMARY

## **Audit of the Office of Justice Programs Victim Assistance Funds Subawarded by the Missouri Department of Social Services to Synergy Services, Inc., Parkville, Missouri**

### **Background**

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) provided funds to the Missouri Department of Social Services to make subawards to support victim assistance programs in the state of Missouri. The Missouri Department of Social Services awarded \$1,373,474 in crime victim assistance funds to Synergy Services, Inc. (Synergy Services) under two subawards in fiscal years 2023 and 2024. The purpose of Synergy Services' subawards was to provide temporary care and shelter to victims of domestic violence and their children. As of September 2024, the Missouri Department of Social Services had reimbursed Synergy Services for a cumulative amount of \$1,373,474 for the subawards we reviewed.

### **Audit Objective**

The objective of this DOJ Office of the Inspector General audit was to review how Synergy Services 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 the Missouri Department of Social Services to assist Synergy Services in improving its award management and administration. We requested a response to our draft audit report from Synergy Services, the Missouri Department of Social Services, 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 Synergy Services provided services to victims of domestic violence and their children in Parkville, Missouri, and the surrounding areas. However, we found that Synergy Services could improve certain areas of its subaward management, to include ensuring it submits accurate performance reports and enhancing its financial management internal controls related to accounting for funding sources separately and budget modifications. Additionally, we identified \$1,222 in unallowable costs.

#### **Program Performance Accomplishments**

The audit concluded Synergy Services provided victims of domestic violence and their children temporary care and shelter. However, the audit also found that Synergy Services included inaccurate figures in three of the eight quarterly performance reports we reviewed and that there was no evidence of supervisory review prior to submission of the performance reports.

#### **Financial Management**

The audit concluded that Synergy Services did not establish written policies and procedures specific to tracking award funds separately. Further, Synergy Services did not receive written approval from the Missouri Department of Social Services to modify the approved percentages for the charging of personnel costs. In addition, Synergy Services was reimbursed \$1,222 for translation services that were not approved in its budget.

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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 Synergy Services, Inc., (Synergy Services) which is located in Parkville, Missouri. The Office of Justice Programs (OJP) Office for Victims of Crime (OVC) provided this funding to the Missouri Department of Social Services, which serves as the state administering agency (SAA) for Missouri and makes subawards to direct service providers. As a direct service provider, Synergy Services received two subawards from the Missouri Department of Social Services totaling \$1,373,474. These funds originated from the Missouri Department of Social Services' fiscal year 2022 and 2023 federal grants, as shown in Table 1.

**Table 1**

**Audited Subawards to Synergy Services from the Missouri Department of Social Services**

Missouri Department of Social Services Subaward Identifier <sup>1</sup>	OJP Prime Award Number	Project Start Date	Project End Date	Subaward Amount
ER130220168	15POVC-22-GG-00766-ASSI	10/01/2022	09/30/2023	\$487,695
ER130220168	15POVC-23-GG-00426-ASSI	10/01/2023	09/30/2024	\$885,779
<b>Total:</b>				<b>\$1,373,474</b>

Source: The Missouri Department of Social Services

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.<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> The Missouri Department of Social Services uses the same subaward identifier for subawards to each unique entity, and it distinguishes the subawards of an entity by using the OJP prime award number.

<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.

## Synergy Services

Established in 1971, Synergy Services is a 501(c)(3) non-profit organization whose mission is to strengthen the individual, family, and community through crisis intervention, shelter, counseling, advocacy, and education. According to subaward documentation, Synergy Services delivers a comprehensive array of violence prevention and intervention programs to over 35,000 survivors of domestic violence, victims of sexual violence, and various forms of trafficking across the Kansas City metropolitan area. Synergy Services has been a recipient of VOCA funding since 1999.

## OIG Audit Approach

The objective of this audit was to review how Synergy Services used the VOCA funds received through two subawards from the Missouri Department of Social Services to assist crime victims and assess whether Synergy Services 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 Missouri Department of Social Services officials regarding Synergy Services' record of delivering crime victim services, accomplishments, and compliance with the Missouri Department of Social Services award requirements.<sup>3</sup>

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

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

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<sup>3</sup> SAAs are responsible for ensuring that 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 Missouri in performing this separate review. See [U.S. Department of Justice Office of the Inspector General Audit of the Office of Justice Programs Office for Victims of Crime Victims Assistance Grants Awarded to the Missouri Department of Public Safety, Jefferson City, Missouri](#), Audit Report GR-50-18-004 (May 2018), [oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-victim-assistance-grants-awarded](https://oig.justice.gov/reports/audit-office-justice-programs-office-victims-crime-victim-assistance-grants-awarded). After the issuance of our May 2018 audit report, the Missouri Department of Social Services replaced the Missouri Department of Public Safety as the SAA in Missouri for VOCA crime victim assistance formula awards.

# 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. Synergy Services received its VOCA funding from the Missouri Department of Social Services to provide victims of domestic violence and their children temporary care and shelter. We obtained an understanding of Synergy Services' standard operating procedures in relation to the subaward funded services. We also compared the subaward solicitations, project applications, and subaward agreements against available evidence of accomplishments to determine whether Synergy Services demonstrated progress towards providing the services for which it was funded. Based on our review of performance reports, tours of domestic violence shelters, and interviews with Synergy Services' program staff, we determined that Synergy Services provided temporary care and shelter to victims of domestic violence. However, we found that Synergy Services, at times, did not provide the Missouri Department of Social Services accurate performance reports.

## 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 Synergy Services program personnel, including senior leadership and program personnel working at the shelters. We also requested Synergy Services' written policies and procedures that govern the VOCA-funded program. Based upon the interviews we conducted and our review of Synergy Services' policies and procedures, we believe that Synergy Services had adequate internal controls in place to appropriately deliver services to victims.

To further review Synergy Services' provision of services to victims, we reviewed the quarterly programmatic reports that covered Synergy Services' programmatic results that were funded by VOCA. 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 encountered. Synergy Services uses case management software to capture the services provided to victims and, in turn, help gather information for preparing the quarterly PMT reports. Synergy Services' personnel provided us a demonstration of the system and told us that the system requires manual calculations to obtain totals for the PMT reports. Additionally, we determined there were no supervisory controls in place to review and verify the PMT totals prior to submitting the reports nor were there any written procedures for performance reporting.

At the time of our audit, Synergy Services had submitted eight PMT reports, four for each subaward. We selected one service provided from each of the eight PMT reports to assess the accuracy of the reports and found that the reported figures for three of the eight services tested were inaccurate. Without accurate performance reports, the Missouri Department of Social Services 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, Synergy Services must have written policies outlining standard operating procedures for performance reporting. As a result, we recommend that OJP work with the Missouri Department of Social Services to ensure Synergy Services develops and implements written policies and procedures for its VOCA performance reporting, including supervisory review and approval prior to report submission.

## **Program Services**

According to budget narratives and award documentation, Synergy Services was to provide victims of domestic violence and their children temporary care and shelter. To verify these services were being performed, we interviewed Synergy Services program staff, toured the domestic violence shelters, and reviewed documentation related to services provided. Based on our review, we believe that Synergy Services provided services as prescribed in the budget narratives and related award documentation.

## **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 program staff who work directly at the shelters and financial personnel who handle the budget and accounting processes. Additionally, we reviewed Synergy Services' financial policies and procedures, subaward documentation, and single audit reports, as well as performed expenditure testing to determine whether Synergy Services adequately accounted for the subaward funds we audited. Overall, we concluded that Synergy Services did not establish written policies and procedures specific to preventing the commingling of VOCA funds and did not receive written approval from the Missouri Department of Social Services to modify allocated payroll percentages. Moreover, we determined that Synergy Services was reimbursed for translation services, an expense category that was not included as part of its approved budget and was therefore unallowable.

## **Financial Policies and Procedures**

We reviewed Synergy Services' written financial policies and procedures and interviewed senior leadership and finance personnel and found that while Synergy Services' financial policies and procedures exhibited adequate controls over its existing financial activities, Synergy Services did not have written policies and procedures to account for funding sources separately. According to the DOJ Grants Financial Guide, award recipients must establish procedures to account for awarded funds separately. The DOJ Grants Financial Guide further states that an adequate accounting system must be able to accommodate funds and account structure to separately track receipts, expenditures, assets, and liabilities for awards, programs, and subrecipients—tracking funds received, obligated, and expended under each award to prevent commingling of funds.

Synergy Services receives funding from sources other than VOCA, including other federal funding, state funding, and private donations. Synergy Services' financial personnel told us that they assign unique identifier numbers associated with the funding source to all revenues and expenses within its financial software that helps prevent the commingling of funds. Although we did not identify commingling during our



audit, we determined that Synergy Services' process for assigning unique funding source identifiers to all revenues and expenses should be formally documented in its financial policies or standard operating procedures to enhance its internal controls. As a result, we recommend that OJP work with the Missouri Department of Social Services to ensure Synergy Services develops and implements written policies and procedures to help ensure compliance with Uniform Guidance and DOJ Grants Financial Guide requirements to track award funds separately.

## Subaward Expenditures

Synergy Services requests monthly reimbursements from the Missouri Department of Social Services, via a form which is submitted by Synergy Services' Grant Coordinator who sends the Missouri Department of Social Services invoices for all VOCA-related expenditures. For the subawards we audited, Synergy Services' approved budget included salary, benefits, supplies and operations, and indirect costs.<sup>4</sup> As of September 2024, the Missouri Department of Social Services reimbursed Synergy Services a total of \$1,373,474 with VOCA funds for costs incurred in these areas.

We reviewed a judgmental sample of 81 personnel and non-personnel expenditures totaling \$82,856 to determine whether the costs charged to the subawards and paid with VOCA funds were accurate, allowable, supported, and in accordance with the VOCA program requirements. We reviewed a judgmental sample of personnel expenditures for seven Synergy Services employees for multiple pay periods, including the benefits charged during those pay periods, to verify whether the costs identified in the accounting records reconciled to payroll records and timesheets. In total, we tested 63 personnel-related transactions totaling \$76,218 from the two subawards. We determined that all the personnel costs we tested were allowable and supported. However, we determined that Synergy Services charged a higher percentage of personnel costs under the FY 2024 subaward than was approved.

According to the approved budget, Synergy Services was allowed to charge a varied percentage for each of the approved positions' personnel costs incurred each pay period throughout FY 2024. However, we found that Synergy Services charged higher percentages than cited in the approved budget narrative for the personnel costs incurred, which resulted in Synergy Services receiving full reimbursement of the budgeted personnel costs prior to the conclusion of FY 2024. The Missouri Department of Social Services' financial guide states that subrecipients are required to submit budget revisions for changes that may affect the approved program, and Missouri Department of Social Services personnel told us that Synergy Services should have submitted a revised budget narrative in this instance. When asked about charging the higher percentages, Synergy Services finance staff stated they received verbal approval from the Missouri Department of Social Services to charge the higher percentages because it did not increase the total

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<sup>4</sup> The VOCA Fix to Sustain the Crime Victims Fund Act of 2021 (VOCA Fix), Pub. L. No. 117-27, § 3(b), 135 Stat. 302, which amended the Victims of Crime Act (VOCA) of 1984, requires the Missouri Department of Social Services to issue a mandatory match waiver in its entirety on VOCA assistance funds during a national emergency, including the COVID-19 pandemic. Based on award documentation, the Missouri Department of Social Services waived the match requirement for Synergy Services for the audited subawards. Therefore, we did not perform testing in this area except for verifying that the Missouri Department of Social Services informed Synergy Services that it did not require matching costs for the two audited subawards.



personnel costs approved in the budget. When we followed up with Missouri Department of Social Services personnel, they told us that they did not recall nor have any evidence that such approval was granted.

Because Synergy Services did not charge more for personnel costs than budgeted in total and the personnel who charged time to the FY 2024 subaward continued to provide victim services throughout the entire fiscal year, we are not questioning any costs associated with this situation. However, we believe that Synergy Services needs to enhance its financial procedures to ensure that it seeks advance approval of any budget modifications in accordance with the Missouri Department of Social Services financial guide and maintains documentation to support the approval. Not adhering to approved budgets or not obtaining approved budget modifications increases the risk of grant financial mismanagement. Therefore, we recommend that OJP works with the Missouri Department of Social Services to ensure Synergy Services enhances its financial policies and procedures to incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide.

For 18 non-personnel expenditures that we tested totaling \$6,638, we verified whether the costs identified in Synergy Services' accounting records were accurate, allowable, and supported. Eleven of the 18 non-personnel expenditures we tested were accurate, allowable, and supported. However, we determined that the remaining seven non-personnel expenditures we tested, which were all related to translation services and totaled \$1,222, were unallowable.<sup>5</sup> Synergy Services submitted detailed budgets for the subawards we audited that list specific types of expenses within expense categories, and the Missouri Department of Social Services approved both budgets. However, translation services were not one of the specific types of expenses shown in the budgets. According to Synergy Services personnel, translation services fell under the catch-all "etc." in the operating expenses category, and they have since added it to their budget narrative because they expect it to be an ongoing expense. Given the details contained in Synergy Services' budgets, we believe translation services should have been separately listed under the operating expenses category. Therefore, we recommend that OJP works with the Missouri Department of Social Services to remedy \$1,222 in unallowable costs for unapproved translation services reimbursements received in FY 2023 and FY 2024.

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<sup>5</sup> Three of the expenditures pertained to the OJP prime FY 2022 subaward and totaled \$780. The remaining four expenditures pertained to the OJP prime FY 2023 subaward and totaled \$442.

## Conclusion and Recommendations

As a result of our audit testing, we concluded that Synergy Services provided temporary care and shelter to victims of domestic violence. However, we determined that Synergy Services' internal controls surrounding program and financial management can be improved. For instance, we found that Synergy Services submitted inaccurate performance reports and did not have policies and procedures to help ensure accurate performance reporting. Additionally, Synergy Services did not have written policies and procedures in place to account for funding sources separately. We also found that Synergy Services modified allocated payroll percentages without written approval from the Missouri Department of Social Services and had \$1,222 in unallowable costs related to translation services that were not included in the approved budgets. We provide four recommendations to OJP to work with the Missouri Department of Social Services to address these deficiencies.

We recommend that OJP work with the Missouri Department of Social Services to:

1. Ensure Synergy Services develops and implements written policies and procedures for its VOCA performance reporting, including supervisory review and approval prior to report submission.
2. Ensure Synergy Services develops and implements written policies and procedures to help ensure compliance with Uniform Guidance and DOJ Grants Financial Guide requirements to track award funds separately.
3. Ensure Synergy Services enhances its financial policies and procedures to incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide.
4. Remedy \$1,222 in unallowable costs for unapproved translation services.

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

## **Objective**

The objective of this audit was to review how Synergy Services, Inc. (Synergy Services) used the Victims of Crime Act (VOCA) funds received through subawards from the Missouri Department of Social Services to assist crime victims and assess whether it accounted for VOCA funds in compliance with select award requirements, terms, and conditions. To accomplish this objective, we assessed program performance and accomplishments and grant financial management.

## **Scope and Methodology**

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

This was an audit of two subawards to Synergy Services. These subawards, totaling \$1,373,474, were funded by the Missouri Department of Social Services from primary VOCA grants 15POVC-22-GG-00766-ASSI and 15POVC-23-GG-00426-ASSI awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC). As of September 2024, the Missouri Department of Social Services had reimbursed Synergy Services \$1,373,474 in subaward funds.

Our audit concentrated on, but was not limited to, the period of October 2022 to September 2024. 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; the Missouri Department of Social Services guidance; and the OVC and the Missouri Department of Social Services 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 Synergy Services' activities related to the audited subawards. Our work included conducting interviews with Synergy Services personnel, examining policies and procedures, and reviewing subaward documentation and financial records. We performed sample-based testing of quarterly performance reports submitted to the Missouri Department of Social Services, as well as of subaward expenditures. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the subawards reviewed. This nonstatistical 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 Synergy Services' financial and programmatic records, and the Missouri Department of Social Services' systems specific to the management of DOJ funds during the audit period. We did not test the reliability of these 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 Synergy Services to provide assurance on its internal control structure as a whole. Synergy Services' 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 Synergy Services' internal control structure as a whole, we offer this statement solely for the information and use of Synergy Services, the Missouri Department of Social Services, and OJP.<sup>6</sup>

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

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

## APPENDIX 2: Schedule of Dollar-Related Findings

Description	OJP Prime Number	Amount	Page
<b>Questioned Costs:<sup>7</sup></b>			
Unapproved Translation Services	15POVC-22-GG-00766-ASSI	\$780	6
Unapproved Translation Services	15POVC-23-GG-00426-ASSI	<u>\$442</u>	6
Unallowable Costs		\$1,222	
<b>TOTAL DOLLAR-RELATED FINDINGS</b>		<b><u>\$1,222</u></b>	

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<sup>7</sup> **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: Synergy Services, Inc.'s Response to the Draft Audit Report<sup>8</sup>



6/2/2025

Todd Anderson  
Regional Audit Manager  
U.S. Department of Justice  
Office of the Inspector General  
Chicago Regional Audit Office  
500 W. Madison Street, Suite 1121  
Chicago, Illinois 60661

Dear Mr. Anderson:

Please see our responses below to the recommendations provided as part of the *Audit of the Office of Justice Programs (OJP) Victim Assistance Funds Subawarded by the Missouri Department of Social Services to Synergy Services, Inc., Parkville, Missouri.*

1. Ensure Synergy Services develops and implements written policies and procedures for its VOCA performance reporting, including supervisory review and approval prior to report submission.

Synergy Services agrees with the recommendation and will develop and implement written policies and procedures for VOCA performance reporting, which will include supervisory review and approval prior to report submission by June 30, 2025.

2. Ensure Synergy Services develops and implements written policies and procedures to help ensure compliance with Uniform Guidance and DOJ Grants Financial Guide requirements to track award funds separately.

Synergy Services agrees with the recommendation and updated written policies that reflect our current practice of segmenting funds by Source number in our accounting software to help ensure compliance with Uniform Guidance and DOJ Grants Financial Guide requirements to track awards separately. *See Attachment #1.*

3. Ensure Synergy Services enhances its financial policies and procedures to incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide.

Synergy Services agrees with the recommendation and updated our financial policies and procedures to incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide. *See Attachment #2.*

400 E. SIXTH STREET, PARKVILLE, MO 64152 • TELEPHONE 816.587.4100 [WWW.SYNERGYSERVICES.ORG](http://WWW.SYNERGYSERVICES.ORG)

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<sup>8</sup> Synergy Services' response also included attachments. These attachments are not included in this report due to their technical nature.



Safe today. Strong tomorrow.

4. Remedy \$1,222 in unallowable costs for unapproved translation services.

Synergy Services agrees with the recommendation and submitted revised budget narratives for the grant periods in question which included translation services not previously reflected to the Missouri Department of Social Services (MO DSS). The amendment was retroactively approved by the MO DSS on May 27, 2025. *See attached Revised Budget narratives and email approval from the MO DSS. See Attachments #3-5.*

Sincerely,

A handwritten signature in blue ink that reads 'Robin Winner'.

Robin Winner

Co-Executive Director

A handwritten signature in blue ink that reads 'Dennis Meier'.

Dennis Meier

Co-Executive Director

A handwritten signature in blue ink that reads 'Taryn Waters'.

Taryn Waters

Vice President of Finance



## APPENDIX 4: The Missouri Department of Social Services' Response to the Draft Audit Report<sup>9</sup>



### Missouri Department of Social Services

P.O. Box 1082 • Jefferson City, MO 65102-1082 • Phone: 573-731-2542  
www.dss.mo.gov • TDD/TTY: 800-735-2966 Relay Missouri: 711



June 4, 2025

Todd A. Anderson  
Regional Audit Manager  
Department of Justice  
Office of the Inspector General  
Chicago Regional Audit Office  
Sent via email to: [Todd.A.Anderson@usdoj.gov](mailto:Todd.A.Anderson@usdoj.gov)

RE: Audit of Victim Assistance Funds Subawarded to Synergy Services, Inc.

Dear Mr. Anderson:

This letter is in response to your May 14, 2025 letter and draft report regarding the audit of the Office of Justice Programs Victim Assistance Funds subawarded by the Missouri Department of Social Services (DSS) to Synergy Services, Inc. Please find below your recommendations followed by the department's responses.

**Recommendation #1:** Ensure Synergy Services develops and implements written policies and procedures for its VOCA performance reporting, including supervisory review and approval prior to report submission.

**DSS Response:** Synergy Services is updating the policy and will send it to the Department of Social Services (DSS) for review no later than June 30, 2025.

**Recommendation #2:** Ensure Synergy Services develops and implements written policies and procedures to help ensure compliance with Uniform Guidance and DOJ Grants Financial Guide requirements to track award funds separately.

**DSS Response:** Synergy Services updated the policy, and it is included in Attachment A.

**Recommendation #3:** Ensure Synergy Services enhances its financial policies and procedures to incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide.

**DSS Response:** Synergy Services updated the policy. Please see the underlined portion of Attachment B. Note: Synergy's grant claiming was correct.

*Empowering Missourians to live safe, healthy, and productive lives.*  
AUXILIARY AIDS AND SERVICES ARE AVAILABLE UPON REQUEST TO INDIVIDUALS WITH DISABILITIES  
The Missouri Department of Social Services is an Equal Opportunity Employer/Program

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<sup>9</sup> The Missouri Department of Social Services' response included attachments. These attachments are not included in this report due to their technical nature.

Recommendation #4: Remedy \$1,222 in unallowable costs for unapproved translation services.

DSS Response: Synergy Services updated the Budget Narrative. Per Office of the Inspector General, since victim translation services are allowable Victims of Crime Act costs, a retroactive budget and budget narrative can be accepted by DSS. The budget narratives were updated for FFY23 and FFY24 and accepted by DSS on May 22, 2025. Please see the underlined portion of Attachment C.

Thank you for the opportunity to respond to this draft audit report. Please contact Alicia Kolb, Compliance Services Director, at (573) 751-2432 or at [Alicia.M.Kolb@dss.mo.gov](mailto:Alicia.M.Kolb@dss.mo.gov) with any questions regarding this response.

Sincerely,

/s/

Patrick Luebbering  
Chief Financial Officer

Attachments

Cc: Stephan Bitter, DOJ/OIG  
Thomas Murphy, OJP  
Melonie Threatt, OJP  
Robin Winner, Synergy Services  
Dennis Meier, Synergy Services  
Jeriane Jaegers-Brenneke, MO DSS Office of Workforce and Community Initiatives  
Ken Chapman, MO DSS Office of Workforce and Community Initiatives  
Patti Custer, MO DSS Office of Workforce and Community Initiatives

# APPENDIX 5: The Office of Justice Programs Response to the Draft Audit Report



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

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Washington, D.C. 20531

June 13, 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: 2025.06.13 11:23:40 -04'00'

SUBJECT: Response to the Draft Report, *Audit of the Office of Justice Programs Victim Assistance Funds, Subawarded by the Missouri Department of Social Services to Synergy Services, Inc. Parkville, Missouri*

This memorandum is in reference to your correspondence, dated May 14, 2025, transmitting the above-referenced draft audit report for Synergy Services, Inc. (Synergy Services). Synergy Services received subaward funds from the Missouri Department of Social Services, 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-22-GG-00766-ASSI and 15POVC-23-GG-00426-ASSI. We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains **four** recommendations and **\$1,222** 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 Missouri Department of Social Services to ensure that Synergy Services develops and implements written policies and procedures for its VOCA performance reporting, including supervisory review and approval prior to report submission.**

OJP agrees with this recommendation. In its response, dated June 4, 2025, the Missouri Department of Social Services stated that Synergy Services is updating the policy and will send it to the Missouri Department of Social Services for review no later than June 30, 2025.

Accordingly, we will coordinate with the Missouri Department of Social Services to obtain a copy of Synergy Services' written policies and procedures, developed and implemented, for its VOCA performance reporting, including supervisory review and approval prior to report submission.

2. **We recommend that OJP work with the Missouri Department of Social Services to ensure that Synergy Services develops and implements written policies and procedures to help ensure compliance with Uniform Guidance and DOJ Grants Financial Guide requirements to track award funds separately.**

OJP agrees with this recommendation. In its response, dated June 4, 2025, the Missouri Department of Social Services stated that Synergy Services updated and provided a copy of their policy to address this recommendation.

Accordingly, we will coordinate with the Missouri Department of Social Services to obtain a copy of Synergy Services' written policies and procedures, developed and implemented, to help ensure compliance with Uniform Guidance and the U.S. Department of Justice (DOJ) Grants Financial Guide requirements to track award funds separately.

3. **We recommend that OJP work with the Missouri Department of Social Services to ensure Synergy Services enhances its financial policies and procedures to incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide.**

OJP agrees with this recommendation. In its response, dated June 4, 2025, the Missouri Department of Social Services stated that Synergy Services updated and provided a copy of its policy to address this recommendation and stated that Synergy's grant claiming was correct.

Accordingly, we will coordinate with the Missouri Department of Social Services to obtain documentation to support that Synergy Services has developed and implemented written policies and procedures to ensure its financial policies and procedures incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide.

4. **We recommend that OJP work with the Missouri Department of Social Services to remedy \$1,222 in unallowable costs for unapproved translation services.**

OJP agrees with this recommendation. In its response, dated June 4, 2025, the Missouri Department of Social Services stated that Synergy Services updated and provided a copy of the Supplies and Operations Budget Narrative. In addition, the Missouri Department of Social Services stated that, per the Office of the Inspector General, since victim translation services are allowable Victims of Crime Act costs, a retroactive budget and budget narrative can be accepted by the Missouri Department of Social Services. The budget narratives were updated for Fiscal Years 2023 and 2024, and accepted by the Missouri Department of Social Services on May 22, 2025.

Accordingly, we will review the \$1,222 in questioned costs, related to unallowable costs for unapproved translation services, that were charged to subawards for Synergy Services, under Grant Numbers 15POVC-22-GG-00766-ASSI (\$780), and 15POVC-23-GG-00426-ASSI (\$442), and will work with the Missouri Department of Social Services to remedy those costs, as appropriate. In addition, we will work with the Missouri Department of Social Services to obtain a copy of the signed and dated budget modification request from Synergy Services.

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  
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Office of the Inspector General

OJP Executive Secretariat  
Control Number OCOM001503



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

The Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP), the Missouri Department of Social Services, and Synergy Services, Inc. (Synergy Services). OJP's response is incorporated in Appendix 5, the Missouri Department of Social Services' response is incorporated in Appendix 4, and Synergy Services' response is incorporated in Appendix 3 of this final report. In response to our draft report, OJP agreed with our recommendations; as a result, the status of the audit report is resolved. Synergy Services also agreed with our recommendations. The Missouri Department of Social Services did not state whether it agreed or disagreed with the recommendations, but restated actions that Synergy Services will take to 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 the Missouri Department of Social Services and:**

- 1. Ensure Synergy Services develops and implements written policies and procedures for its Victims of Crime Act (VOCA) performance reporting, including supervisory review and approval prior to report submission.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that according to the Missouri Department of Social Services, Synergy Services is updating its policy. OJP stated that it will coordinate with the Missouri Department of Social Services to obtain a copy of Synergy Services' written policies and procedures, developed and implemented, for its VOCA performance reporting, including supervisory review and approval prior to report submission.

The Missouri Department of Social Services did not state whether it agreed or disagreed with our recommendation. However, the Missouri Department of Social Services stated in its response that Synergy Services is updating its policy and will send the updated policy for the Missouri Department of Social Services' review no later than June 30, 2025.

Synergy Services agreed with our recommendation and stated in its response that it will develop and implement written policies and procedures for VOCA performance reporting, which will include supervisory review and approval prior to report submission.

This recommendation can be closed when we receive evidence that Synergy Services has developed and implemented written policies and procedures for its VOCA performance reporting, including supervisory review and approval prior to report submission.

**2. Ensure Synergy Services develops and implements written policies and procedures to help ensure compliance with Uniform Guidance and Department of Justice (DOJ) Grants Financial Guide requirements to track award funds separately.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that according to the Missouri Department of Social Services, Synergy Services updated its policy to address this recommendation. OJP further stated that it will coordinate with the Missouri Department of Social Services to obtain a copy of Synergy Services' updated policy.

The Missouri Department of Social Services did not state whether it agreed or disagreed with our recommendation. However, the Missouri Department of Social Services stated in its response that Synergy Services updated its policy and included the updated policy as an attachment to its response.

Synergy Services agreed with our recommendation and stated that it updated the written policies to reflect its current practice of segmenting funds by source number in its accounting software to help ensure compliance with Uniform Guidance and DOJ Grants Financial Guide requirements to track awards separately. Synergy Services provided its updated policy as an attachment to its response. The OIG will work with OJP after the issuance of this final report to confirm the adequacy and acceptance of the updated written policies and procedures.

This recommendation can be closed when we receive evidence that OJP has reviewed and ensured Synergy Services developed and implemented written policies and procedures to help ensure compliance with Uniform Guidance and DOJ Grants Financial Guide requirements to track award funds separately.

**3. Ensure Synergy Services enhances its financial policies and procedures to incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that according to the Missouri Department of Social Services, Synergy Services updated its policy to address this recommendation. OJP further stated that it will coordinate with the Missouri Department of Social Services to obtain a copy of Synergy Services' updated policy.

The Missouri Department of Social Services did not state whether it agreed or disagreed with our recommendation. However, the Missouri Department of Social Services stated in its response that Synergy Services updated its policy and included the updated policy as an attachment to its response. The OIG will work with OJP after the issuance of this final report to confirm the adequacy and acceptance of the updated written policies and procedures.

Synergy Services agreed with our recommendation and stated that it updated its financial policies and procedures to incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide. Synergy Services provided its updated policy as an attachment to its response.

This recommendation can be closed when we receive evidence that OJP reviewed and ensured Synergy Services has developed and implemented written policies and procedures to incorporate the need for proper written approval for adjustments to budgeted figures in accordance with the Missouri Department of Social Services financial guide.

**4. Remedy \$1,222 in unallowable costs for unapproved translation services.**

Resolved. OJP agreed with our recommendation. OJP stated in its response that according to the Missouri Department of Social Services, Synergy Services updated the Supplies and Operations Budget Narrative and that the Missouri Department of Social Services accepted a retroactive budget and budget narrative for fiscal years 2023 and 2024 that allows for the charging of victim translation services. OJP stated it will review the \$1,222 in questioned costs related to unallowable costs for unapproved translation services that were charged to the subawards and will work with the Missouri Department of Social Services to remedy those costs, as appropriate. Additionally, OJP stated it will work with the Missouri Department of Social Services to obtain a copy of the signed and dated budget modification request from Synergy Services.

The Missouri Department of Social Services did not state whether it agreed or disagreed with our recommendation. However, the Missouri Department of Social Services stated in its response that Synergy Services updated its budget narrative and that it accepted Synergy Services' retroactive budget and budget narrative for fiscal years 2023 and 2024.

Synergy Services agreed with our recommendation and stated that it submitted revised budget narratives for the grant periods in question, which included translation services not previously reflected to the Missouri Department of Social Services. Synergy Services stated that the Missouri Department of Social Services retroactively approved the amendment.

This recommendation can be closed when we receive evidence that OJP has reviewed and remedied \$1,222 in unallowable costs for unapproved translation services.